

Guide to Cost Reporting for the  
School Supportive Health Services  
Direct Service Claiming Program  
**New York Department of Health**

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## 1. Introduction

Effective with the 2011-2012 school year (i.e., October 1, 2011, through June 30, 2012), New York will be implementing an annual cost-based settlement and reconciliation process for its Medicaid Pre-School and School Supportive Health Services Program (SSHSP) delivered by New York Local Education Agencies (LEAs). This process ensures that LEAs are reimbursed by Medicaid for all Medicaid-allowable costs associated with the delivery of medically necessary services to Medicaid-eligible Special Education students.

Any New York LEA may participate in the SSHSP Program. Each LEA is required to: be enrolled as an New York Medicaid provider, participate in the Random Moment Time Study (RMTS) process, and submit an annual Cost Report. The New York Department of Health (NYDOH) oversees the administration of the SSHSP.

## 2. Reimbursable Activities in the NY School Supportive Health Services Program

Direct Medicaid reimbursement for certain medical services provided by LEAs is based on a cost based methodology. Medicaid Services are services that are medically necessary and provided to Medicaid recipients by LEAs in accordance with an Individualized Education Program (IEP) under the Individuals with Disabilities Education Act (IDEA). These services include:

- Physical Therapy Services
- Occupational Therapy Services
- Speech Therapy Services
- Psychological Counseling Services
- Skilled Nursing Services
- Psychological Evaluations
- Medical Evaluations
- Medical Specialist Evaluations
- Audiological Evaluation Services
- Special Transportation Services

To be reimbursable through the New York Medicaid Program: the need for the service(s) must be documented in the student's IEP; the services must meet the criteria in the approved Medicaid State Plan; the services must be delivered in accordance with the IEP; the services must be provided by an approved provider type; the provider must participate in the RMTS process; the services must be properly documented; and the student must be eligible for Medicaid services. The LEA must also have submitted interim claims throughout the year for each service type in order for those costs to be reimbursed.

### 2A. Approved SSHSP Services and Service Provider Types

The NY DOH approved SSHSP services and service provider types are defined in the **NY DOH School Supportive Health Services Program (SSHSP) Manual**. The following section contains the description of each approved SSHSP service and service provider type.

***Physical Therapy Services***

Physical Therapy Services is a SSHSP covered service, when provided to a Medicaid eligible child, are medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE).

Physical therapy services include but are not limited to:

- Identification of Children with physical therapy needs;
- Evaluation for the purpose of determining the nature, extent and degree of the need for physical therapy services;
- Provision of physical therapy services for the purpose of preventing or alleviating movement dysfunction and related functional problems;
- Obtaining, interpreting, and integrating information appropriate to program planning;
- Diagnosis and treatment of physical disability, injury or disease using physical and mechanical means, including but not limited to heat, cold, light, air, water, sound, electricity, massage, mobilization and therapeutic exercise with or without assistive devices, and
- The performance and interpretation of tests and measurements to assist pathopsychological, pathomechanical and developmental deficits of human systems to determine treatment and assist in diagnosis and prognosis.

Physical therapy services may be provided in an individual or group setting.

Physical therapy services must be provided by:

- A New York State licensed and registered physical therapist qualified in accordance with 42 CFR 440.110(a) and with applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law; or
- A certified physical therapy assistant “under the direction of” such a qualified licensed and registered physical therapist, acting within his or her scope of practice under New York State law.

***Occupational Therapy Services***

Occupational therapy services is a SSHSP covered service, when provided to a Medicaid eligible child, are medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE).

Occupational therapy services include but are not limited to:

- Identification of children with occupational therapy needs;
- Evaluation for the purpose of determining the nature, extent and degree of the need for occupational therapy services;
- Improving, developing or restoring functions impaired or lost through illness, injury, or deprivation;
- Preventing through early intervention, initial or further impairment, or loss of function;
- Planning and utilization of a program of activities to develop or maintain adaptive skills designed to achieve maximum physical and mental functioning of the student in daily life tasks.

Occupational therapy services may be provided in an individual or group setting.

Occupational therapy services must be provided by:

- A New York State licensed and registered occupational therapist qualified in accordance with 42 CFR 440.110(b) and applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law; or
- A certified occupational therapy assistant (cOTA) “under the direction of” such a qualified licensed and registered occupational therapist, within his or her scope of practice under New York State law.

### ***Speech Therapy Services***

Speech therapy services is a SSHSP covered service, when provided to a Medicaid eligible child, are medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE).

Speech therapy services include but are not limited to:

- Identification of children with speech disorders;
- Diagnosis and appraisal of specific speech disorders;
- Referral for medical or other professional attention necessary for the habilitation of speech disorders;
- Provision of speech or language services for the habilitation or prevention of communicative disorders;
- Evaluation and application of principles, methods and procedures of measurement, predication, diagnosis, testing, counseling, consultation, rehabilitation and instruction, related to the development of disorders of speech, voice, and/or language; and
- Preventing, ameliorating or modifying speech disorder conditions in children and/or groups of children.

Speech therapy services may be provided in an individual or group setting.

Speech therapy service must be provided by:

- A licensed and registered speech-language pathologist qualified in accordance with 42 CFR 440.110(c) and applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law; or
- A teacher certified to provide speech and language services, under the documented direction of such a qualified licensed and registered speech-language pathologist (ASHA-certified or equivalent), acting within his or her scope of practice under New York State law.

### ***Psychological Counseling***

Psychological counseling is a SSHSP covered services, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE).

Psychological counseling services include:

- Treatment services using a variety of techniques to assist the child in ameliorating behavioral and emotional problems that are sever enough to require treatment.

Psychological counseling services may be provided in an individual or group setting.

Psychological counseling services must be provided by a qualified practitioner within his or her scope of practice in accordance with New York State law and with the qualification requirements of 42 CFR 440.60(a) and 440.50(a)(2) and with other applicable state and federal laws or regulations.

Services may be provided by:

- A New York State licensed and registered psychiatrist qualified in accordance with 42 CFR 440.50(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law;
- A New York State licensed and registered psychologist qualified in accordance with 42 CFR 440.60(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law;
- A New York State licensed clinical social worker (LCSW), qualified in accordance with 42 CFR 440.60(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law; or
- A licensed master social worker (LMSW) qualified in accordance with 42 CFR 440.60(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law, under the supervision of such a qualified licensed and registered licensed clinical social worker, a qualified licensed and registered psychologist, or a qualified licensed and registered psychiatrist.

### ***Skilled Nursing***

Skilled nursing is a SSHSP covered services, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE).

Skilled nursing services include the promotion of health, prevention of illness, care of the ill and disabled people through the provision of services essential to the maintenance and restoration of health. Skilled nursing services may include:

- Health assessments and evaluations;
- Medical treatments and procedures;
- Administering and/or monitoring medication needed by the student during school hours; and
- Consultation with licensed physicians, parents, and staff regarding the effects of medication.

Skilled nursing services must be provided by:

- A New York State licensed and registered nurse qualified in accordance with the requirements at 42 CFR 440.60(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice; or
- A New York State licensed practical nurse qualified in accordance with 42 CFR 440.60(1) and other applicable state and federal laws and regulations, acting within his or her scope of practice “under the

direction of” a licensed registered nurse, a physician, dentist or other licensed health care provider authorized under the Nurse Practice Act.

### ***Psychological Evaluations***

Psychological evaluations are a SSHSP covered service, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE). If a psychological evaluation is used to identify a child’s health related needs as part of the IEP process, the evaluation is eligible for Medicaid coverage once the evaluation is reflected in the child’s IEP.

Psychological evaluations include but are not limited to:

- Administering psychological tests and other assessment procedures;
- Interpreting testing and assessment results; and
- Evaluation a Medicaid recipient for the purpose of determining the needs for specific psychological, health or related services.

Psychological evaluations must be provided by a qualified provider who meets the requirements of 42 CFR 440.60(a) and 440.50(a)(2) and with other applicable state and federal laws or regulations.

Services may be provided by:

- A New York State licensed and registered psychiatrist qualified in accordance with 42 CFR 440.50(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law; or
- A New York State licensed and registered psychologist qualified in accordance with 42 CFR 440.60(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law.

### ***Medical Evaluations***

Medical evaluations are a SSHSP covered service, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE). If a medical evaluation is used to identify a child’s health related needs as part of the IEP process, the evaluation is eligible for Medicaid coverage once the evaluation is reflected in the child’s IEP.

A medical evaluation is the recording of:

- Chief complaints;
- Present illness;
- Past medical history;
- Personal history and social history;
- A system review;
- A complete physical evaluation;

- Ordering of appropriate diagnostic tests and procedures; and
- Recommended plan of treatment.

A medical evaluation must be provided by a New York State licensed and registered physician, physician assistant, or nurse practitioner qualified in accordance with 42 CFR 440.50(a), 440.60(a) and 440.166(a) and other applicable state and federal laws and regulations, acting within his or her scope of practice under New York State law.

### ***Medical Specialist Evaluations***

Medical specialist evaluations are a SSHSP covered service, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE). If a medical specialist evaluation is used to identify a child's health related needs as part of the IEP process, the evaluation is eligible for Medicaid coverage once the evaluation is reflected in the child's IEP.

A medical specialist evaluation is:

- An examination of the affected bodily area or organ system and other symptomatic or related organ systems;
- The ordering of appropriate diagnostic tests and procedures, and the reviewing of the results and reporting on the tests and procedures.

A medical specialist evaluation must be provided by a qualified New York State licensed and registered physician, physician assistant, or nurse practitioner specialist practicing in the related area of specialization within his or her scope of practice under New York State law, in accordance with 42 CFR 440.50(a), 440.60(a) and 440.166(a) and other applicable state and federal laws and regulations.

### ***Audiological Evaluations***

Audiological evaluations are a SSHSP covered service, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE). If an audiological evaluation is used to identify a child's health related needs as part of the IEP process, the evaluation is eligible for Medicaid coverage once the evaluation is reflected in the child's IEP.

Audiology evaluation services include but are not limited to:

- Identification of children with hearing loss;
- Determination of the range, nature, and degree of hearing loss, including the referral for medical or other professional attention for the amelioration of hearing; and
- Determination of the child's need for group and individual amplification.

An audiological evaluation is the determination of the range, nature and degree of hearing loss including:

- Measurement of hearing activity;
- Tests relating to air and bone condition;
- Speech reception threshold;
- Speech discrimination;

- Conformity evaluations;
- Pure tone audiometry.

Audiological evaluations must be provided by a New York State licensed and registered audiologist, qualified in accordance with 42 CFR 440.60(a) and 42 CFR 440.110(c)(3) and other applicable state and federal law or regulations, acting within his or her scope of practice under NYS law.

### ***Special Transportation***

Special transportation is a SSHSP covered service, when provided to a Medicaid eligible child, is medically necessary, and included in the IEP as recommended by the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE). Special transportation arrangements must be identified in the IEP.

Special transportation is provided when a child requires specialized transportation equipment, supports or services because of his/her disability as cited in 34 CFR 300.3(c)(16)(iii).

Special transportation is limited to those situations where the child receives transportation to obtain a Medicaid covered service (other than transportation), and both the Medicaid covered service and the need for special transportation are included in the child's IEP. Special transportation can only be billed on a day that a Medicaid reimbursable service was delivered and may only be billed at the rate for each one way trip.

Special transportation services must be provided by a qualified Medicaid provider. Attendance documentation (bus logs) is required in order to bill Medicaid. In order to receive payment for services provided to a Medicaid recipient, a vendor must be lawfully authorized to provide transportation services on the date the services are rendered.

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

The Random Moment Time Study (RMTS) process is a federally approved technique of polling a statistically valid sampling of randomly selected moments (one moment = one minute) that are assigned to randomly selected participants. The RMTS method measures the work effort of the entire group of participants involved in the SSHSP Program by sampling and analyzing the work efforts of a randomly selected cross-section of the group. The time study determines the percentage of time that direct medical services staff spend on direct medical services, general and administrative time, and all other activities to account for 100 percent of time, thus assuring that there is no duplicate claiming.

The RMTS is broken into four mutually exclusive cost pools of providers; Direct Service Cost Pool – Therapy Services, Direct Service Cost Pool – All Other Services, Direct Service Cost Pool – Therapy Services – New York City, and Direct Service Cost Pool – All Other Services – New York City. The four pools are mutually exclusive, i.e., no staff can be included in more than one pool. The pools include both LEA employees and contracted staff.

The Direct Service Cost Pool – Therapy Services and Direct Service Cost Pool – Therapy Services – New York City includes all staff who are expected to provide direct therapy services during the time study period (i.e. - Physical Therapists, Physical Therapy Assistants, Occupational Therapists, Occupational Therapy Assistants, Speech Therapists, Speech Teachers). The Direct Service Cost Pool – Therapy Services – New York City will only include those staff employed by the New York City Board of Education.

The Direct Service Cost Pool – All Other Services and Direct Service Cost Pool – All Other Services – New York City includes all staff who are expected to provide the non-therapy direct services during the time study period (i.e. – Psychologists, Psychiatrists, Registered Nurses, Licensed Clinical Social Workers, etc.). The Direct Service Cost Pool – All Other Services – New York City will only include those staff employed by the New York City Board of Education.

#### 3A. Direct Service Cost Pool – Therapy Services (Providers of Direct Medical Therapy Services)

- Physical Therapists
- Physical Therapy Assistants
- Occupational Therapists
- Certified Occupational Therapy Assistants
- Speech Language Pathologists
- Teacher of Students with Speech and Language Disabilities (TSLD)
- Teacher of the Speech and Hearing Handicapped (TSHH)

#### 3B. Direct Service Cost Pool – All Other Services (Providers of Direct Medical Non-Therapy Services)

- Psychiatrists
- Psychologists
- Licensed Clinical Social Workers (LCSW)
- Licensed Master Social Workers (LMSW)

- Registered Nurse
- Licensed Practical Nurse (LPN)
- Physical
- Physician Assistant
- Nurse Practitioner
- Audiologist

### **3C. Direct Service Cost Pool – Therapy Services – New York City (Providers of Direct Medical Therapy Services in New York City)**

- Physical Therapists
- Physical Therapy Assistants
- Occupational Therapists
- Certified Occupational Therapy Assistants
- Speech Language Pathologists
- Teacher of Students with Speech and Language Disabilities (TSLD)
- Teacher of the Speech and Hearing Handicapped (TSHH)

### **3D. Direct Service Cost Pool – All Other Services – New York City (Providers of Direct Medical Non-Therapy Services in New York City)**

- Psychiatrists
- Psychologists
- Licensed Clinical Social Workers (LCSW)
- Licensed Master Social Workers (LMSW)
- Registered Nurse
- Licensed Practical Nurse (LPN)
- Physical
- Physician Assistant
- Nurse Practitioner
- Audiologist

### **3E. Random Moment Time Study (RMTS) Process**

There are three quarterly time studies: October 1-December 31, January 1 – March 31, and April 1 – June 30.

Each LEA submits its RMTS staff pool list prior to the time study period. Training is provided to LEA coordinators on the time study process. The time study sample is pulled and each participant responds to his/her sampled moment.

The New York RMTS process is a web-based system within which sampled participants respond in narrative form to a few simple questions. They include:

1. Who was with you?
2. What were you doing?
3. Why were you performing this activity?
4. Was the activity regarding a special education student?

5. Was the service provided part of the child's IEP?

Centralized coders then assign the appropriate time study code to the narrative response. At the end of the time study period, the percentages by activity code are calculated.

The RMTS process results in an annual direct medical services time study percentage. The direct medical services costs reported on the annual SSHSP Medicaid Cost Report are allocated to the Medicaid Program based on the applicable direct medical services time study percentage and the applicable Medicaid IEP Ratio for the LEA.

Payroll costs can only be reported on the Quarterly Financial Submission for staff listed on the LEA time study staff pool lists or for staff that replaced an individual listed on the LEA time study staff pool lists as the staff pool lists are position specific rather than person specific. The quarterly payroll costs are transferred to the annual SSHPS Medicaid Cost Report for the cost reconciliation and cost settlement. The IEP MER will be calculated based on the total Medicaid Special Education students with an IEP-prescribed reimbursable related service divided by the total Special Education students with an IEP-prescribed reimbursable related service.

Additional details regarding the RMTS process can be found in the NY DOH RMTS Implementation Guide.

## 4. Quarterly Financial Submissions

The following schedule highlights the Quarterly Financial Submission for 2012-2013. The submissions for subsequent years will follow a similar schedule and all participating LEAs will be informed of the schedule at the start of the fiscal year.

Cost Report Period	Submission Due Date
July 1, 2012 to September 30, 2012	December 14, 2012
October 1, 2012 to December 31, 2012	March 14, 2013
January 1, 2013 to March 31, 2013	June 15, 2013
April 1, 2013 to June 30, 2013	September 14, 2013

Each Quarterly Financial Submission includes the reporting of payroll information (i.e., paid hours, salaries, payroll taxes, and employee benefits for employees and paid hours and contracted staff costs for contractors) for staff listed on the RMTS staff pool lists for the reporting period

To complete a quarterly submission you must submit the *Quarterly Payroll Information Page*, which includes the payroll information for each employee included on the RMTS roster.

### 4A. LEA Payroll Information by Position

As stated previously, this page is pre-populated with the name and RMTS job category of each staff person (employee and contracted staff) on the LEA RMTS staff pool lists. The provider can enter the requested payroll information directly into the web-based system or download (export) an Excel spreadsheet, enter the requested payroll information, and upload (import) into the web-based system.

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

- Last Name
- First Name
- (RMTS) Job Category
- Cost Pool
- Staff Employment Status
- District Job Title
- District Employee ID
- Paid Hours (Employees and Contractors) (Optional)
- Salaries (Employees)
- Employee Benefits, such as health insurance, life insurance, retirement, other employee insurance, and other employee benefits (Employees)
- Purchased Professional Services (PPS) Costs (Contractor Costs)
- Compensation Federal Revenues

In order to comply with CMS provisions, costs must be reported using the accrual basis accounting methodology. The LEA must maintain supporting documentation for all information reported on the Quarterly Financial Submissions and the annual Medicaid Cost Report.

Cost reporting by providers should be consistent with generally accepted accounting principles (GAAP), which are those principles approved by the American Institute of Certified Public Accountants (AICPA).

Direct costing must be used unless otherwise stated in these instructions. Direct costing means that costs incurred for the benefit of, or directly attributable to, a specific service must be charged directly to that particular service. Costs related to each direct medical service must be direct costs. Employee payroll taxes and benefits/insurance costs must be directly associated to the individual employee and cannot be allocated.

Reported costs in this section should be formatted with two decimal places and not rounded to the nearest whole dollar.

If reporting paid hours, number should be formatted with two decimal places and not rounded to the nearest whole hour.

#### ***Last Name***

This field is pre-populated from information transferred from the RMTS process. The provider needs to verify the accuracy of the pre-populated information, noting any necessary revisions in the LEA cost report supporting documentation file.

#### ***First Name***

This field is pre-populated from information transferred from the RMTS process. The provider needs to verify the accuracy of the pre-populated information, noting any necessary revisions in the LEA cost report supporting documentation file.

#### ***(RMTS) Job Category***

This field is pre-populated from information transferred from the RMTS process. While the provider needs to verify the accuracy of the pre-populated information, changes cannot be made to this field by the provider. If the LEA coordinator thinks there is an error in the Job Category field, the LEA coordinator should contact the PCG NY SSHSP Team to compare the information in the system with the staff pool lists submitted by the LEA coordinator.

#### ***Staff Employment Status***

This is a required field. The provider will need to enter the *Staff Employment Status* (Full Time, Part Time, or Contractor) of the individual from a drop down menu or verify the accuracy of any pre-populated information transferred from the RMTS process, making any necessary revisions. The definitions for full-time and part-time staff are according to each LEA's procedures and processes and each LEA should maintain those definitions in its cost report documentation file. For example, some LEAs consider an aide that works 30 hours per week to be a full-time employee and that is acceptable.

The information reported in this field sets system edits. For example, if "Contractor" is reported, then the only payroll information that can be reported would be Paid Hours, Contracted Staff Costs, and, if applicable, Compensation Expenditures Paid with Federal Funds. If retirement benefits were reported, a system edit would be triggered for the provider to make the necessary revisions since retirement costs can only be reported for employees (i.e., Full Time or Part Time staff).

***District Job Title***

This is an optional field. As such, it is acceptable to be left blank. However, it is recommended that the LEA coordinator enter the participant's District job title. If the *District Job Title* is pre-populated from the RMTS process, the LEA needs to verify the accuracy of the pre-populated information, making any necessary revisions.

***District Employee ID***

This is an optional field. As such, it is acceptable to be left blank. This field is for the use of the LEA to assist in identifying staff since there may be more than one staff person with the same name. This field can be used to easily reconcile costs to the LEA's financial system and Chart of Accounts. **Do not enter Social Security Numbers in this field.**

***Paid Hours (Optional)***

This is an optional field. Paid hours are requested so that the system can generate benchmarks. These system edits include hourly compensation calculations that will help to verify the reported payroll costs are indeed for a quarter rather than for a full year. This field should be a reflection of the number of paid hours applicable to the payroll costs reported for each staff person. This can also be a reasonable estimate if data is not readily available and does not have to be exact. Remember to include all paid hours, including paid hours associated with payroll costs reported, including summer school, coaching and other extracurricular activities.

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

***Example:***

John Doe is a full-time physical therapist with an employment contract for 7.5 hours per day for 180 days during the 2011-2012 school year. During the Fall 2011 semester (i.e., July 1, 2011, through January 25, 2012), there were 95 work days. Thus, the amount reported in the Paid Hours field for John Doe would be 712.5 (7.5 X 95).

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

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

***Salaries***

This is a required field, meaning that any individual whose *Staff Employment Status* is "Full Time" or "Part Time" is required to have a value in this field. Of course, an individual whose *Staff Employment Status* is "Contractor" would not have any amount reported in this field.

The amount reported in this field is the total gross earnings for the individual as paid by the LEA for the reporting period, including regular wages and extra pay, as well as any amounts paid for paid time off (e.g., sick or annual leave), overtime, bonuses, longevity, stipends, cash bonuses, and/or cash incentives. Salaries are

those payments from which payroll taxes are (or should be) deducted. Do not include any reimbursements for expenses such as mileage or other travel reimbursements.

### ***Benefits***

*Benefits* include employer-paid health/medical, life, disability, or dental insurance premiums, as well as employer-paid child day care for children of employees paid as employee benefits on behalf of your staff, retirement contributions, and worker's compensation costs. Report the expended amounts paid by the LEA which are directly associated with each staff member by type of employee benefit.

The following employee benefits can be captured:

**Employee Insurance-** Amounts for the employer's share of any insurance plans, such as life, health, dental, and accident insurance.

**Social Security Contributions-** Employer's share of amounts paid by the district for social security. This can include Social Security- OASDI and Medicare-Hospital Insurance.

**State Retirement System Contributions-** Employer's share of amounts paid by the district for retirement and long-term disability contributions.

**Tuition Reimbursement-** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.

**Unemployment Insurance-** Amounts paid by the district to provide unemployment insurance for its employees.

**Workers' Compensation-** Amounts paid by the district to provide workers' compensation insurance for its employees.

**Health Benefits-** Amounts paid by the district to provide health benefits, other than insurance, for its current or former employees.

**Other Employee Benefits-** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking.

### ***Compensation Federal Revenues:***

If any of the reported payroll costs for the staff person was paid with federal funds (e.g., IDEA federal payments, Title 1 payments, or ARRA payments), then the amount paid with federal funds should be entered in this field. Please be sure that the amount reported in this field does not exceed the total payroll costs reported for the individual since the system will subtract the amount reported in this field from the total payroll costs to result in the amount paid with state/local funds.

Please see Table 1 as an exhibit of an example of LEA Payroll Information by Position.

**Table - 1**  
**July to September - LEA Payroll Information By Position Page**

SYSTEM GENERATED				USER INPUT							SYSTEM GENERATED	
Last Name	First Name	Job Category	Cost Pool	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Benefits	Compensation Federal Revenues	Gross Compensation Expenditures	Net Compensation Expenditures
Doe1	Jim	Occupational Therapy	Direct Service Therapy Cost Pool	Full Time	Occupational Therapist	22222	640	\$24,500.00	\$31,000.00		\$55,500.00	\$55,500.00
Doe2	Joe	Physical Therapy	Direct Service Therapy Cost Pool	Full Time	Physical Therapist	33333	630	\$23,875.00	\$4,850.00		\$28,725.00	\$28,725.00
Doe3	Steve	Speech Therapy	Direct Service Therapy Cost Pool	Full Time	Speech Language Pathologist	55555	656	\$21,000.00	\$2,600.00		\$23,600.00	\$23,600.00
Doe4	Sean	Speech Therapy	Direct Service Therapy Cost Pool	Full Time	Teacher of Students with Speech and Language Disabilities (TSLD)	66666	689	\$20,100.00	\$4,350.00		\$24,450.00	\$24,450.00
Doe5	Susan	Speech Therapy	Direct Service Therapy Cost Pool	Full Time	Teacher of the Speech and Hearing Handicapped (TSHH)	77777	645	\$21,200.00	\$4,400.00		\$25,600.00	\$25,600.00
Doe6	John	Audiology	Direct Service All Other Cost Pool	Full Time	Audiologist	11111	635	\$25,000.00	\$3,900.00	\$10,000.00	\$28,900.00	\$18,900.00
Doe7	Jill	Psychological Counseling	Direct Service All Other Cost Pool	Full Time	Licensed Clinical Social Worker (LCSW)	88888	678	\$18,875.00	\$3,850.00		\$22,725.00	\$22,725.00
Doe8	Lauren	Psychological Counseling	Direct Service All Other Cost Pool	Full Time	Licensed Master Social Worker	99999	392	\$12,500.00	\$2,859.00	\$2,500.00	\$15,359.00	\$12,859.00
Doe9	Jack	Psychological Counseling	Direct Service All Other Cost Pool	Full Time	Psychologist	34343	520	\$20,000.00	\$4,600.00		\$24,600.00	\$24,600.00
Doe10	Leslie	Medical Evaluations	Direct Service All Other Cost Pool	Part Time	Medical Doctor (MD)	23232	250	\$16,000.00	\$3,000.00		\$19,000.00	\$19,000.00
Doe11	Jeff	Psychological Evaluations	Direct Service All Other Cost Pool	Part Time	Psychiatrist	44444	350	\$18,275.00	\$3,450.00		\$21,725.00	\$21,725.00
Doe12	Jean	Skilled Nursing	Direct Service All Other Cost Pool	Part Time	Licensed Practical Nurse (LPN)	12121	412	\$14,500.00	\$3,150.00		\$17,650.00	\$17,650.00
Doe13	Kyle	Skilled Nursing	Direct Service All Other Cost Pool	Full Time	Registered Nurse (RN)	45454	600	\$19,875.00	\$4,300.00		\$24,175.00	\$24,175.00

## 4B. Importing and Exporting Data into the System

To expedite the data submission process, the LEA coordinator can organize its data in a spreadsheet using an application such as Microsoft Excel™, and then the LEA can upload its information in a comma separated values (CSV) file.

At the bottom of various pages, including the *Direct Medical and Administrative Services Salary and Benefits Data by Position Page*, there are import/export buttons.



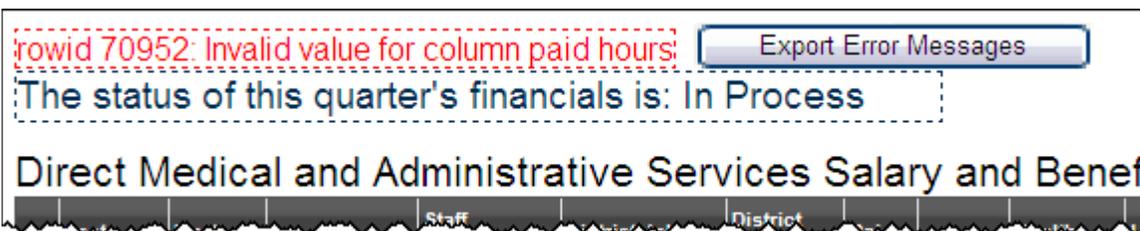
The first step will be to export the template from the system by clicking *Export*. The user will be prompted to click another *Export* button in order to export the file as a CSV file, which is the only available option. The system will then

ask the user to *Open* or *Save* the file. It is suggested that you save the file to your desktop so that you can find it easily for upload. Once you have saved the template file, please open it in a spreadsheet application, such as Microsoft Excel™ (below).

You can now enter in the paid hours, salaries/benefits, contracted staff costs, and/or compensation from federal funds into the spreadsheet. Please do not format any of the cells to currency or as a date. For all currency, please enter decimals only without currency symbols or commas.

Once you are finished editing the template, save your file in the exact same format as the exported file (CSV file). Once saved, you will return to the page for which you are importing the data and click *Browse*. You will choose the CSV file that you just updated and saved on your desktop. You will notice that the path to the file then displays in the field to the left of the *Browse* button. Click *Import*.

If the system detects no errors in your data, it will upload it to the system immediately. If there are errors, you will see them circled in red on the top of the page. You will need to correct all of these errors before the system will allow you to upload any data.



Please see below for common import/export issues.

### ***Troubleshooting: Common Import/Export Issues***

Here are some suggestions to avoid common problems that users experience when importing information into the system.

1. The file must be uploaded as a CSV file, the same sort of file format that it was saved as originally. Microsoft Excel™ will often ask you to save the file as a XLS or XLSX. Do not save it as anything other than a CSV file.

2. The cells should not be formatted. Information that is formatted as Currency or Date will not upload into the system correctly. General formatting is preferable. For all currency please enter in decimals only without currency symbols or commas.
3. If the data is sorted, make sure that all users are still in line with the same Row ID they had upon exporting the template, which is found in the first column of the spreadsheet.
4. Do not enter information in any column that did not have a column header when you exported the template. If the LEA coordinator is receiving an error that the application cannot find Column ##, then you need to delete those specified columns. For example, if you get the error, “cannot find Column 19,” count out the columns from left to right—the 19<sup>th</sup> column will be column “S” in Excel™. Delete that column and attempt to upload your data again.
5. Functions can be used to calculate your data, but before importing the CSV file into the system you will want to turn all functions into values. This is accomplished by selecting the entire worksheet (ctrl + a), copying the worksheet (ctrl + c), and finally pasting the worksheet as values which can be found under Edit>Paste Special (Excel 2003™) or Home>Paste>Paste Values (Excel 2007™).
6. CSV files do not allow for multiple spreadsheets in a single workbook. If you are working in multiple spreadsheets in order to calculate values, those spreadsheets will be deleted once you save the file as a CSV.

#### 4C. Next Steps

As stated previously, once the information has been entered or uploaded into the system, the cost-reporting system analyzes the reported information and reviews it for common errors. The errors currently flagged include: “Quarterly Salaries Exceed \$25,000 (in a quarter)”, “Employee’s total payroll taxes and employee benefits exceed 50% of their reported salaries”, “Compensation Federal Revenues Exceeds Total Reported Payroll Costs”. If one of these common errors is identified, the provider either must make necessary revisions to eliminate the audit/edit or provide a written explanation as to why the reported information is accurate. Explanations are reviewed by PCG and additional follow up is conducted with the LEA when necessary. A record of all exceptions and comments are saved for compliance. Once the edits/reviews have been resolved or explained, the web-based system generates the cost report from the reported information. The provider then certifies the data and electronically submits the cost report.

#### 4D. Documentation Requirements

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

#### 4E. If You Need Help

LEAs can contact PCG for assistance in completing or submitting the Quarterly Financial Submissions. Contact information is posted to the Dashboard of the system.

## 5. Quarterly and Annual Data Submission including the SSHSP Medicaid Cost Report

After the end of the school year, the information reported in the Quarterly Financial Submissions allowable for the SSHS Program is transferred to the annual SSHSP Medicaid Cost Report. The provider must log into the web-based system on an annual basis to enter information other than payroll costs for SSHSP direct medical services staff, with such information including allocation statistics, direct medical services supplies and other material costs. The pages that need to be completed in MCRCS once per year are:

Page Name
<b>Direct Medical Services Non Payroll</b>
<b>Depreciation Expense for Direct Medical Service Equipment</b>
<b>Contracted Direct Medical Services</b>
<b>General and Statistical Information</b>
<b>Transportation Payroll Information</b>
<b>Other Special Transportation Costs</b>
<b>Depreciation Expense for Transportation Equipment</b>
<b>Out of District Tuition</b>

### 5A. Direct Medical Services Non Payroll

This page collects non-payroll costs other than depreciation expense by direct service. Costs to be reported on this page include direct medical materials and supplies.

#### *Direct Medical Services Materials/Supplies*

The *Direct Medical Services Materials and Supply Costs* are collected annually through the completion of the SSHSP Medicaid Cost Report. Allowable materials and supply costs are those used to provide covered direct medical services for a single item costing \$5,000 or less. Any single item costing more than \$5,000 should be depreciated. See Section 5C for instructions. The following are the CMS approved Direct Medical Services Materials and Supply Costs that can be reported on the annual SSHSP Medicaid cost report.

- Audiometer (calibrated annually), tympanometer
- Auditory, speech-reading, speech-language, and communication instructional materials
- Bandages, including adhesive (e.g., band-aids) and elastic, of various
- Battery testers, hearing aid stethoscopes, and earmold cleaning materials
- Blood glucose meter
- Bmi calculator
- Clinical audiometer with sound field capabilities
- Cold packs
- Cotton balls
- Cotton-tip applicators (swabs)
- Current standardized tests and protocols;
- Diapers and other incontinence supplies
- Otoscope
- Otoscope/ophthalmoscope with battery
- Peak flow meters
- Physician’s scale that has a height rod and is balanced
- Portable acoustic immittance meter
- Portable audiometer
- Positioning equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
- Reflex hammer
- Sanitary pads, individually wrapped (may be used for compression)
- Scales
- Scoliometer
- Slings

- Disposable gloves (latex-free)
- Disposable gowns
- Disposable suction unit
- Ear mold impression materials
- Electroacoustic hearing aid analyzer
- Electronic suction unit
- Evaluation tools (e.g., goniometers, dynamometers, cameras)
- Eye pads
- Fm amplification systems or other assistive listening devices
- Gauze
- Loaner or demonstration hearing aids
- Materials for nonstandard, informal assessment;
- Materials used to assist students with range of motion
- Mobility equipment (e.g., walkers, wheelchairs, scooters)
- Nebulizers
- Sound-level meter
- Sound-treated test booth
- Sphygmomanometer (calibrated annually) and appropriate cuff sizes
- Splints (assorted)
- Stethoscope
- Supplies for adapting materials and equipment (e.g., strapping, velcro, foam, splinting supplies)
- Surgipads
- Syringes (medication administration / bolus feeding)
- Technology devices (e.g., switches, computers, word processors, software)
- Test materials for central auditory processing assessment
- Test materials for screening speech and language, evaluating speech-reading and evaluating auditory skills
- Tongue depressors
- Triangular bandage
- Vision testing machine, such as titmus
- Visual reinforcement audiometry equipment and other instruments necessary for assessing young or difficult-to-test children
- Wheelchair

***Direct Medical Services Materials and Supply Paid With Federal Funds:***

If any of the costs reported as “Direct Medical Service Materials and Supply Costs” were paid with federal funds (e.g., IDEA flow-through federal payments, Title 1 payments, or ARRA funds), report the amount of the direct medical services materials/supplies paid from federal funds in this column. The system will subtract the federal amounts from the totals to arrive at the allowable costs paid from state/local funds. Thus, the amount reported in Direct Medical Services Materials and Supply Costs Federal funds cannot exceed the amount reported in Direct Medical Services Materials and Supply Costs.

***SYSTEM GENERATED DATA***

***Provider Category:***

All unique values from the *Provider Category* found on the *LEA Payroll Information by Position Page*.

***Total Other Costs Net of Federal Funds:***

This is calculated by subtracting the *Direct Medical Services Materials and Supply Costs Paid with Federal Funds* from the *Direct Medical Services Material and Supply Costs*.

The following table illustrates the Direct Medical Services Non Payroll Information page in the SSHSP Cost Report.

**Table - 2**

**DIRECT MEDICAL SERVICES NON PAYROLL INFORMATION PAGE**

SYSTEM GENERATED	USER INPUT		SYSTEM GENERATED
Provider Category	Materials and Supplies	Materials and Supplies paid with Federal Funds	Total Other Costs Net of Federal Funding
Occupational Therapy Services			\$0.00
Physical Therapy Services	\$1,500.00	\$100.00	\$1,400.00
Speech Therapy Services			\$0.00
Audiology Services			\$0.00
Psychological Counseling Services			\$0.00
Skilled Nursing			\$0.00
Medical Evaluations			\$0.00
Medical Specialist Evaluations			\$0.00
Psychological Evaluations			\$0.00

**5B. Depreciation Expense for Direct Medical Services Equipment Page**

This page will allow reporting of the depreciation of capital assets that are used by the client for the medical services. This equipment should be included on the LEA’s fixed asset ledger. Depreciation is the periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset. (Please note this is not market value.)

Allowable depreciation expense for direct medical services includes only pure straight-line depreciation. No accelerated or additional first-year depreciation is allowable. Any single item purchased during the cost-reporting period costing less than \$5,000 must be expensed and reported accordingly.

Required detail must be provided for each depreciable asset and each depreciable asset must be assigned its correct estimated useful life.

**USER INPUT**

**Job Category:**

This list is populated with the allowable SSHSP direct medical service job categories.

**Asset Type:**

This list is populated with groups of the most common Asset Types. Please select an Asset Type that most closely categorizes the Medical Service Equipment in question. If you have a piece of equipment that falls under a type that is not listed, please enter it in the bottom line of the table. Do not combine items under generic descriptions such as "various", "additions" or "equipment". Do not combine items by year purchased (e.g., "2008 computers"). Be specific in providing the description of each depreciable item.

**Specific Name:**

Enter the specific name of the direct medical service equipment that is to be depreciated.

***Date Placed in Service:***

Enter the date the direct medical service equipment was placed into service. Note this should be the date the item was placed into service and not the date the item was purchased.

***Purchase Price:***

Enter the cost of acquiring the asset and preparing it for use. This is the original purchase price for this Medical Service Equipment. This number should be the full amount paid for the equipment regardless of the source of funding. Do not include Goodwill.

***Federal Funding Amount:***

This is the amount of Federal funding that was used toward the purchase of this equipment.

***SYSTEM GENERATED DATA******Useful Life of Asset:***

The useful life of each asset is derived from the *Asset Type*. The number of years of useful life of the claimed asset will populate automatically once the *Asset Type* is selected. If you have an asset that does not fit into a listed *Asset Type* category, enter the equipment into the bottom row of the table. The minimum useful lives must be consistent with "Estimated Useful Lives of Depreciable Hospital Assets", published by the American Hospital Association (AHA) (Item Number - 061170). Copies of this publication may be obtained by contacting American Hospital Publishing, Inc., Phone: 800-242-2626, Mailing Address: AHPI, Books Division, 737 North Michigan Avenue, Chicago, IL 60611-2615. Please contact Public Consulting Group, Inc., with any questions.

***Accumulated Depreciation:***

This is the amount that the equipment has depreciated since the date of purchase. This is calculated by dividing the *Purchase Price Amount* minus the *Federal Funding Amount* by the *Useful Life of Asset* divided by 365, which gives you the average depreciation of the equipment per day for the useful life of the asset. That number is then multiplied by the number of days the piece of equipment has been in service, which is the *Date Placed in Service* subtracted from the *Last Day of the Fiscal Year (Data Page)*.

***Current Year Depreciation:***

This is the amount that the equipment has depreciated during the current year. This can be calculated by dividing the *Purchase Price Amount* minus the *Federal Funding Amount* by the *Useful Life of Asset*. The allowable amount of depreciation will be less if, during the reporting period, the asset became fully depreciated or the asset was placed into or taken out of service. Fully depreciated means that the total accumulated depreciation for the asset is equivalent to the depreciation basis. For cost-reporting purposes, the provider is to claim a full month of depreciation for the month the asset was placed into service, no matter what day of the month it occurred. Conversely, the provider is not to claim depreciation for the month the asset was taken out of service, no matter what day of the month it occurred. For example, if you purchased a depreciable item in December, you would claim six months of depreciation on your cost report for that item (July through

December). If you sold an item in March, you would claim nine months of depreciation for that item (July through March).

**Table - 3**

**DEPRECIATION EXPENSES FOR DIRECT MEDICAL SERVICES EQUIPMENT PAGE**

USER INPUT						System Generated		
Job Category*	Asset Type*	Specific Name	Date Placed in Service*	Purchase Price*	Federal Funding Amount*	Useful Life of Asset	Accumulated Depreciation	Current Year Depreciation
Occupational Therapy	Technology Device (Computer Term/Printers)		07/01/09	\$5,500.00		5	\$277.26	\$1,100.00
Audiology Services	Audiometer		10/01/09	\$5,100.00		10	\$0.00	\$510.00

**5C. Contracted Direct Medical Services**

This page is for reporting the amounts paid by LEAs to contractors for the provision of direct medical services. The only costs that can be submitted are direct costs incurred by the LEA to purchase services from a non-LEA employed direct medical service provider. These are costs incurred for the benefit of, or directly attributable to, a specific service. Reported costs should be formatted with two decimal places and not rounded to the nearest whole dollar and hour, respectively.

Cost reporting by providers should be consistent with generally accepted accounting principles (GAAP), which are those principles approved by the American Institute of Certified Public Accountants (AICPA).

**SYSTEM GENERATED**

***Provider Category:***

This field lists the approved direct medical service categories under the SSHS Program.

**USER INPUT**

***Contract Service Costs***

The amounts identified here should be the gross amounts paid to contractors by the LEA. The amount reported should be the total amount paid to the vendor(s) and does not need to break out the salaries and benefits paid out by the vendor(s) to their employees.

***Contract Service Costs paid with Federal Funding:***

If any of the contracted service costs were paid for by using federal funding, then it should be entered here. This should be in addition to what is put into *Contract Service Costs*.

**SYSTEM GENERATED DATA**

***Total Contracted Service Costs Net of Federal Funding:***

This is a calculation that is the *Contracted Service Costs* minus the *Contracted Service Costs paid with Federal Funding*.

**Table - 4**

## CONTRACTED DIRECT MEDICAL SERVICES

SYSTEM GENERATED	USER INPUT		SYSTEM GENERATED
Provider Category	Contracted Service Costs	Contracted Service Costs paid with Federal Funding	Total Contracted Service Costs Net of Federal Funding
Occupational Therapy Services	\$750.00		\$750.00
Physical Therapy Services	\$2,500.00	\$100.00	\$2,400.00
Speech Therapy Services			\$0.00
Audiology Services			\$0.00
Psychological Counseling Services			\$0.00
Skilled Nursing			\$0.00
Medical Evaluations	\$1,500.00		\$1,500.00
Medical Specialist Evaluations			\$0.00
Psychological Evaluations			\$0.00

### 5D. General and Statistical Information

This page collects information needed by the system to calculate allocation percentages to apply to specific cost items toward the determination of Medicaid-allowable costs.

#### *Unrestricted Indirect Cost Rate*

This percentage has been pre-populated from information provided annually by the New York State Education Department (SED), which serves as the cognizant agency responsible for approving LEA indirect cost rates for the United States Department of Education. This percentage is applied by the system to net direct costs (total costs less amount paid with federal funds) toward calculating the amount of allowable indirect costs.

If the LEA does not have an unrestricted indirect cost rate calculated by SED, the LEA may use a 10% indirect cost rate to determine Medicaid-allowable indirect costs for the Medicaid Cost Report.

While the provider needs to verify the accuracy of the pre-populated information, changes cannot be made to this field by the provider. If the pre-populated information is incorrect, please contact PCG for assistance.

The application of this percentage is clearly shown on the Cost Summary page of the SSHSP Medicaid Cost Report.

**Table - 5**

Description:	Value
Unrestricted Indirect Cost Rate :	7.00%

***Direct Medical Services- Therapy and Direct Medical Services – All Other Percentage***

These percentages have been pre-populated from the quarterly RMTS process with one percentage applicable to costs associated with the Direct Medical Services – Therapy and one percentage applicable to costs associated with the Direct Medical Services – All Other. These percentages are applied by the system to direct medical services - therapy costs and the direct medical services – all other costs as the first allocation method in calculating the amount of allowable direct medical services costs. The application of these percentages is clearly shown on the Cost Summary page.

**Table - 6**

Description:	Value
Direct Medical Service - Therapy Percentage from Time Study Results	55.00%
Direct Medical Service - All Other Percentage from Time Study Results	45.00%

***Individualized Education Program (IEP) Ratio***

The direct service Medicaid eligibility rate, referred to as the Individualized Education Program (IEP) Ratio will be calculated annually and used to apportion cost to the Medicaid SSHS program. The numerator will be the number of Medicaid eligible IEP students in the LEA who received a reimbursable direct medical service, as outlined in their IEP. The denominator will be the total number of students in the LEA with an IEP who received direct medical services as outlined in their IEP. Direct medical services are those services billable under the SSHS program. LEAs will submit students file to PCG detailing all students who make up the denominator (all special education students who have at least one IEP-prescribed reimbursable related service). PCG will determine the numerator by performing a Medicaid match on that student file. The data and match will be a ‘snapshot’ of enrollment for each school year (July-June), based on enrollment as of the first Wednesday of October of that school year. The IEP Ratio calculation is:

$$\text{Numerator} = \frac{\text{Total Medicaid SpEd Students with an IEP-Prescribed Reimbursable Related Service}}{\text{Total SpEd Students with an IEP-Prescribed Reimbursable Related Service}}$$

The application of these percentages is clearly shown on the Cost Summary page of the SSHSP Medicaid Cost Report.

**Table - 7**

Description:	Value
Total Medicaid SpEd Students with an IEP-Prescribed Reimbursable Related Service:	150
Total SpEd Students with an IEP-Prescribed Reimbursable Related Service:	225
Medicaid IEP Rate	66.67%

***Medicaid One Way Trip Ratio:***

The Medicaid One Way Trip ratio is used to allocate transportation service costs to the Medicaid program, similar to the IEP MER ratio for direct medical services.

The numerator for this ratio is defined as the total number of allowable one way trips for Medicaid IEP students as required in their IEP and as billed through MMIS. Allowable one way trips that are reimbursed by Medicaid are defined as Specialized Transportation in the approved State Plan Amendment (TN#11-39) and require that another Medicaid covered services was provided by the LEA on the day of the trip. The numerator will be based on the total number of paid specialized transportation claims data from the state MMIS system.

The denominator is defined as the total number of one-way trips provided for all special education students requiring specialized transportation services in their IEP during the cost reporting period. This trip count should include all trips for students riding specialized vehicles regardless of if a medical service was provided on the same day to ensure to proper cost allocation. Special education students riding on busses transporting general education students should not be included in this denominator.

$$\text{Numerator} = \frac{\text{Total Number of One-Way Trips for Medicaid SpEd Students with Specialized Transportation Services Documented in the IEP}}{\text{Total Number of One-Way Trips for SpEd Students with Specialized Transportation Services Documented in the IEP}}$$

**Table - 8**

Description:	Value
Total Number of One-Way Trips for Medicaid SpEd Students with Specialized Transportation Services Documented in the IEP	24
Total Number of One-Way Trips for SpEd Students with Specialized Transportation Services Documented in the IEP	107
Specialized Transportation Trip Ratio	22.43%

The LEA is to report the total number of one-way trips (denominator) for Special Education students with Specialized Transportation Services documented in the IEP , per above definition.

During the desk review process, this amount will be compared to the number of one-way trips paid by Medicaid during the cost-reporting period.

***Specialized Transportation Ratio***

Whenever possible, the LEA must report specialized transportation costs when they are discretely captured and maintained by the LEA within their accounting structure. In instances where costs cannot be identified as specialized transportation costs, then these costs can be reported as general transportation costs but the Specialized Transportation ratio will be applied to apportion costs to specialized transportation services. The ratio that will be used to apportion general transportation costs is outlined below.

The numerator for this ratio should be the total number of IEP students (Medicaid and non-Medicaid) receiving transportation services as required in their IEP. Both specialized and non-specialized transportation are included

in this amount. The denominator for this ratio should be the total number of students (Medicaid and non-Medicaid) receiving transportation services.

It is important to note that this ratio is only required for LEAs who report Transportation data identified as “not only specialized transportation”. This ratio is not applicable for LEAs who report Transportation data as “specialized transportation”.

**Numerator** = **Total Number of IEP Students Receiving Specialized Transportation Services**  
**Denominator** = **Total Number of ALL Students Receiving Transportation Services**

**Table - 9**

Description:	Value
Total Number of IEP Students Receiving Specialized Transportation Services	4
Total Number of ALL Students Receiving Transportation Services	13
Specialized Transportation Ratio	30.77%

## 5E. Transportation Payroll Information

This page is for reporting payroll information for specialized transportation services staff, i.e., drivers, mechanics, and mechanic assistants (employee and professional purchased services).

Cost reporting by providers should be consistent with generally accepted accounting principles (GAAP), which are those principles approved by the American Institute of Certified Public Accountants (AICPA).

The only costs that can be submitted are direct costs. These are costs incurred for the benefit of, or directly attributable to, a specific service. Employee payroll taxes and benefits/insurance costs must be direct costs attributed to the individual employee and cannot be allocated. Reported costs and hours should be formatted with two decimal places and not rounded to the nearest whole dollar and hour, respectively.

### ***USER INPUT***

***Last Name:***

Enter the participant’s last name.

***First Name:***

Enter the participant's first name.

***Job Category:***

Enter the participant's Job Category and each LEA will have to identify whether the individual provides services to general provision of transportation services vs. specialized.

***Staff Employment Status***

Enter the participant's employment status: full time, part time, or contractor.

***Paid Hours (Optional)***

This field should be populated with the total hours that they employee worked for the quarter. If the employee is full time, then the employee's weekly hours should be divided by 5 work days to get their average hours per day. This number is multiplied by the number of days worked in the quarter to calculate the number of *Hours* worked. This is an optional field.

***Salaries***

All participants except contractors are required to have a value in this field. These should be the gross earnings summed for the applicable employees as paid by the LEA. The amount reported in this field is the total gross earnings for the individual as paid by the LEA, including regular wages plus any amounts paid for paid time off (e.g., sick or annual leave), overtime, bonuses, longevity, stipends, cash bonuses, and/or cash incentives. Salaries are those payments from which payroll taxes are (or should be) deducted. Do not include any reimbursements for expenses such as mileage or other travel reimbursements.

***Benefits:***

*Benefits* include employer-paid health/medical, life, disability, or dental insurance premiums, as well as employer-paid child day care for children of employees paid as employee benefits on behalf of your staff, retirement contributions, and worker's compensation costs. Report the expended amounts paid by the LEA which are directly associated with each staff member by type of employee benefit.

Please refer to section 4A for how the benefits tie to the chart of accounts.

***Compensation Federal Revenues:***

If any of the employee's compensation was paid for by using federal revenues, then it should be entered here. This should be in addition to what is put into *Employee Salaries*, any benefits columns, or *Purchased Professional Services*.

***SYSTEM GENERATED DATA******Gross Compensation Expenditures:***

This is a calculation that is a sum of the *Salaries*, *Retirement*, *Social Security*, *Life Insurance*, *Health Insurance*, *Other Employee Insurance*, *Other Employee Benefits*, and *Contracted Staff Costs*.

***Net Compensation Expenditures:***

This is a calculation that is the *Gross Compensation Expenditures* minus *Compensation Federal Revenues*.

**Table – 10**

USER INPUT		SYSTEM GENERATED	USER INPUT							SYSTEM GENERATED	
Last Name	First Name	Job Category	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Benefits	Compensation Federal Revenues	Gross Compensation Expenditures	Net Compensation Expenditures
Doe1	John	Bus Driver (General Transportation)	Full Time	Bus Driver	98989	187	\$13,000.00	\$5,000.00	\$10,000.00	\$18,000.00	\$8,000.00
Doe2	John	Bus Driver (General Transportation)	Part Time	Bus Driver	87878	67	\$9,000.00	\$5,000.00		\$14,000.00	\$14,000.00
Doe3	John	Bus Driver (General Transportation)	Part Time	Bus Driver	76767	59	\$85,000.00	\$5,000.00		\$90,000.00	\$90,000.00
Doe4	John	Mechanic (General Transportation)	Contractor	Mechanic I	65656	120	\$16,000.00	\$5,000.00		\$21,000.00	\$21,000.00

## 5F. Other Specialized Transportation Costs

### Other Specialized Transportation Services Page

This page collects non-payroll costs for specialized transportation services other than depreciation expense. Data will be needed for non-personnel specialized transportation services costs incurred in support of direct medical services.

#### *USER INPUT*

##### *Lease/Rental*

Report the lease/rental costs of specialized transportation equipment. If a vehicle lease includes both specialized transportation equipment and non-specialized transportation equipment, report them as “General Transportation Costs” and the cost will be allocated to the Special Education program based upon the vehicle ratio entered in the General and Statistical Information page.

##### *Insurance*

Report the cost for insurance premiums for specialized transportation vehicles. Costs should be reported with amounts accrued for premiums, modifiers, and surcharges and net of any refunds and discounts actually received or settlements paid during the same cost reporting. If these costs cannot be directly associated to specialized transportation equipment costs, report them as “General Transportation Costs” and the cost will be allocated to the Special Education program based upon the vehicle ratio entered in the General and Statistical Information page.

##### *Maintenance and Repairs*

Report repairs and maintenance include those regular maintenance costs, such as tune-ups, oil changes, cleaning, licenses, inspections, and replacement of parts due to normal wear and tear (such as tires, brakes, shocks, and exhaust components) for specialized transportation vehicles. Report maintenance supplies related to specialized transportation vehicles. Major vehicle repairs (such as engine and transmission overhaul and replacement) costing \$5,000 or more must be depreciated and reported as "Depreciation – Specialized Transportation Equipment." If these costs cannot be direct costs only for specialized transportation vehicles, report them as “General Transportation Costs” and the cost will be allocated to the Special Education program based upon the vehicle ratio entered in the General and Statistical Information page.

##### *Fuel and Oil*

Report gasoline, diesel, and other fuel and oil costs for specialized transportation vehicles. If these costs cannot be directly associated only to specialized transportation vehicles, report them as “General Transportation Costs”

and the cost will be allocated to the Special Education program based upon the vehicle ratio entered in the General and Statistical Information page.

**Major Purchases under \$5,000**

Report items that were bought specifically for specialized transportation services in support of direct medical services. These are items that are not included on the *Depreciation Expenses for Specialized Transportation Equipment Page* because they are all under the minimum cost of \$5,000.

**Contract - Transportation Services**

Report costs of contracted specialized transportation services. If these costs cannot be directly associated only to specialized transportation services, report them as “General Transportation Costs” and the cost will be allocated to the Special Education program based upon the specialized vehicle ratio entered in the General and Statistical Information page.

**Contract - Transportation Equipment**

Report costs of contracted specialized transportation services equipment. If these costs cannot be directly associated only to specialized transportation services equipment, report them as “General Transportation Costs” and the cost will be allocated to the Special Education program based upon the specialized vehicle ratio entered in the General and Statistical Information page.

See below for example of Other Transportation Costs:

**Table – 11**

SYSTEM GENERATED	USER INPUT			SYSTEM GENERATED
Description	Service Type	Gross Costs	Total Amount of Federal Funding	Total Other Specialized Transportation Costs Net of Federal Funding
Lease/Rental	Transportation Services (General Trans)			\$0.00
Insurance	Transportation Services (General Trans)			\$0.00
Maintenance and Repairs	Transportation Services (General Trans)			\$0.00
Fuel and Oil	Transportation Services (General Trans)			\$0.00
Major Purchases under \$5000	Transportation Services (General Trans)			\$0.00
Contract - Transportation Services	Transportation Services (General Trans)			\$0.00
Contract - Transportation Equipment	Transportation Services (General Trans)			\$0.00
<b>Total</b>	<b>Transportation Services (General Trans)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

SYSTEM GENERATED	USER INPUT			SYSTEM GENERATED
Description	Service Type	Gross Costs	Total Amount of Federal Funding	Total Other Specialized Transportation Costs Net of Federal Funding
Lease/Rental	Transportation Services (only Specialized Trans)			\$0.00
Insurance	Transportation Services (only Specialized Trans)			\$0.00
Maintenance and Repairs	Transportation Services (only Specialized Trans)			\$0.00
Fuel and Oil	Transportation Services (only Specialized Trans)	\$1,000.00		\$1,000.00
Major Purchases under \$5000	Transportation Services (only Specialized Trans)			\$0.00
Contract - Transportation Services	Transportation Services (only Specialized Trans)			\$0.00
Contract - Transportation Equipment	Transportation Services (only Specialized Trans)			\$0.00
<b>Total</b>	<b>Transportation Services (only Specialized Trans)</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>

## 5G. Depreciation Expenses for Specialized Transportation Equipment

This page will record depreciation of transportation equipment that is used to provide Medicaid reimbursable services. This equipment should be included on the LEAs fixed asset ledger. Depreciation is the periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset. (Please note this is not market value.)

Allowable depreciation expense for direct medical services includes only pure straight-line depreciation. No accelerated or additional first-year depreciation is allowable. Any single item purchased during the cost-reporting period costing less than \$5,000 must be expensed and reported accordingly.

***Required detail must be provided for each depreciable asset and each depreciable asset must be assigned its correct estimated useful life. User Input***

### ***USER INPUT***

#### ***Asset Type:***

This list is populated with groups of the most common Asset Types, please select an Asset Type the most closely categorizes the Transportation Equipment in question. This list is populated with groups of the most common Asset Types, please select an Asset Type the most closely categorizes the Medical Service Equipment in question. If you have a piece of equipment that falls under a type that is not listed, please enter it in the bottom line of the table. Do not combine items under generic descriptions such as "various", "additions" or "equipment". Do not combine items by year purchased (e.g., "2008 computers"). Be specific in providing the description of each depreciable item.

#### ***Service Type:***

Each LEA will have to identify whether the asset is related to general provision of transportation services vs. specialized.

#### ***Month/Year Placed in Service:***

This is the first date that the Medical Service Equipment could have been used. This is not to be confused with the date of purchase.

#### ***Years of Useful Life:***

This is a number that is used as set by the state accounting guidelines. If you have an asset that does not fit into a listed established state guidelines, enter the equipment into the bottom row of the table. Required detail must be provided for each depreciable asset (e.g., specialized transportation vehicle or equipment) and each depreciable asset must be assigned a correct estimated useful life. Minimum useful lives must be consistent with "Estimated Useful Lives of Depreciable Hospital Assets", published by the American Hospital Association (AHA) (Item Number - 061170). Copies of this publication may be obtained by contacting American Hospital Publishing, Inc., Phone: 800-242-2626, Mailing Address: AHPI, Books Division, 737 North Michigan Avenue, Chicago, IL 60611-2615. Please note that this cost report should not include administrative equipment expense

**Cost:**

This is the original purchase price for this transportation asset. This number should be the full amount paid for the equipment regardless of the source of funding.

**Federal Revenue:**

This is the amount of Federal funding that was used toward the purchase of this equipment.

**SYSTEM GENERATED DATA**

**Prior Period Accumulated Depreciation:**

This is the amount that the equipment has depreciated since the date of purchase. This is calculated by dividing the *Purchase Price Amount* minus the *Federal Funding Amount* by the *Useful Life of Asset* divided by 365, which gives you the average depreciation of the equipment per day for the useful life of the asset. That number is then multiplied by the number of days the piece of equipment has been in service, which is the *Date Placed in Service* subtracted from the *Last Day of the Fiscal Year (Data Page)*.

**Depreciation for Reporting Period:**

This is the amount that the equipment has depreciated during the current year. This can be calculated by dividing the *Purchase Price Amount* minus the *Federal Funding Amount* by the *Useful Life of Asset*. The allowable amount of depreciation will be less if, during the reporting period, the asset became fully depreciated or the asset was placed into or taken out of service. Fully depreciated means that the total accumulated depreciation for the asset is equivalent to the depreciation basis. For cost-reporting purposes, the provider is to claim a full month of depreciation for the month the asset was placed into service, no matter what day of the month it occurred. Conversely, the provider is not to claim depreciation for the month the asset was taken out of service, no matter what day of the month it occurred. For example, if you purchased a depreciable item in December, you would claim six months of depreciation on your cost report for that item (July through December). If you sold an item in March, you would claim nine months of depreciation for that item (July through March).

**Table – 12**

USER INPUT						System Generated	
Asset Type	Service Type	Month/Year Placed in Service	Years of Useful Life	Cost	Federal Revenue	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
Buses	Transportation Services (General Trans)	07/01/11	5	\$5,000.00		\$1,000.00	\$1,000.00
Buses	Transportation Services (General Trans)	07/01/11	5	\$1,000.00	\$500.00	\$100.00	\$100.00

**5H. Out of District Tuition**

This section is used to identify the reimbursable portion of tuition expenditures for approved private schools and other school based out of district providers.

**USER INPUT**

**Account Description:**

This field must be used to identify the specific school/program to which tuition was paid. The user should select the name of the appropriate school/program from the drop down list.

**Tuition Payment:**

The *Tuition Payment* field should be used to enter the total annual tuition paid to the specific school/program.

**Federal Funds:**

The *Federal Funds* field should be used to enter the portion of the *Tuition Payment* made using Federal Funds.

**SYSTEM GENERATED DATA**

**Tuition Payments Net Federal Funds:**

This field is calculated by subtracting the amount entered in the *Federal Funds* field from the amount entered in the *Tuition Payment* field.

**Health Related Percentage:**

This field will be pre-populated based on the *Account Description*. Each school/program will have a distinct health related percentage.

**Health Related Expense:**

This field is calculated as the product of *Tuition Payments Net Federal Funds* times the *Health Related Percentage*. This is the amount that will be used to determine the Medicaid allowable costs for cost settlement.

**Table – 13**

OUT OF DISTRICT TUITION INFORMATION PAGE					
USER INPUT			System Generated		
Account Description	Tuition Payment	Federal Funds	Tuition Payments Net Federal Funds	Health Related Percentage	Health Related Expense
Ronkonkoma Private School	25,000.00	0.00	25,000.00	16.75%	4,187.50
Selden Special School	17,000.00	300.00	16,700.00	20.80%	3,473.60

**5I. Salary and Benefits Data Summary Report**

This page summarizes the direct medical services payroll information previously reported in the Quarterly Financial Submission report by job category and employment status, e.g., total number of full-time speech language pathologists. Payroll information includes Paid Hours, Employee Salaries, Employee Benefits, Payroll Taxes, Contracted Compensation, and Compensation Expenditures Paid with Federal Funds.

**Salary and Benefits Data Summary Report**

This page will automatically calculate and generate results based upon the information either uploaded or data entered in each quarter’s financial submission. This page summarizes the four quarters of direct medical

services payroll information previously reported by job category and employment status, e.g., total number of full-time speech language pathologists.

### **SYSTEM GENERATED DATA**

#### ***Job Category:***

This field is pulled from the *Quarterly Payroll Information Page*.

#### ***Employee Hours:***

These are calculated by taking the sum from each provider category from the *Quarterly Payroll Information Page*.

#### ***Gross Salaries:***

This is the total sum of *Salaries* for each provider category listed on the *Quarterly Payroll Information Page*.

#### ***Employee Benefits:***

This is the sum of *Benefits* for each provider category listed on the *Quarterly Payroll Information Page*.

#### ***Gross Compensation Expenditures:***

This is the sum of *Gross Salaries and Employee Benefits* for each provider category listed on this page, *the Quarterly Payroll Information Page*.

#### ***Average Hourly Wage:***

This calculation is *Total Salaries & Benefits / (Employee Hours)* all from *the Quarterly Payroll Information Page*.

#### ***Total Salary and Benefits Federal Funds:***

This is the total sum of *Compensation Expenditures Paid with Federal Funds* for each provider category listed on the *Quarterly Payroll Information Page*.

#### ***Total Costs Net of Federal Funds:***

This is calculated by subtracting *Compensation Expenditures Paid with Federal Funds* from *Quarterly Payroll Information Page*.

Table 14 on the following pages illustrates the LEA Payroll Information Summary Page in the SSHSP Cost Report.

**Table – 14**

<b>SALARY AND BENEFITS DATA SUMMARY REPORT PAGE</b>						
<b>Year Totals</b>						
<b>SYSTEM GENERATED</b>						
<b>Provider Category</b>	<b>Paid Hours</b>	<b>Total Salaries &amp; Benefits</b>	<b>Gross Compensation Expenditures</b>	<b>Average Hourly Salary</b>	<b>Compensation Federal Revenues</b>	<b>Net Compensation Expenditures</b>
Occupational Therapy	2560	\$222,000.00	\$222,000.00	\$86.72	\$0.00	\$222,000.00
Physical Therapy	2520	\$114,900.00	\$114,900.00	\$45.60	\$0.00	\$114,900.00
Speech Therapy	7960	\$294,600.00	\$294,600.00	\$37.01	\$0.00	\$294,600.00
Audiology Services	2540	\$115,600.00	\$115,600.00	\$45.51	\$40,000.00	\$75,600.00
Psychological Counseling	6360	\$250,736.00	\$250,736.00	\$39.42	\$10,000.00	\$240,736.00
Skilled Nursing	4048	\$167,300.00	\$167,300.00	\$41.33	\$0.00	\$167,300.00
Medical Evaluations	1000	\$76,000.00	\$76,000.00	\$76.00	\$0.00	\$76,000.00
Medical Specialist Evaluations	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Psychological Evaluations	1400	\$86,900.00	\$86,900.00	\$62.07	\$0.00	\$86,900.00
<b>Totals:</b>	<b>28388</b>	<b>\$1,328,036.00</b>	<b>\$1,328,036.00</b>	<b>\$46.78</b>	<b>\$50,000.00</b>	<b>\$1,278,036.00</b>
<b>July to September</b>						
<b>SYSTEM GENERATED</b>						
<b>Provider Category</b>	<b>Paid Hours</b>	<b>Total Salaries &amp; Benefits</b>	<b>Gross Compensation Expenditures</b>	<b>Average Hourly Salary</b>	<b>Compensation Federal Revenues</b>	<b>Net Compensation Expenditures</b>
Occupational Therapy	640	\$55,500.00	\$55,500.00	\$86.72	\$0.00	\$55,500.00
Physical Therapy	630	\$28,725.00	\$28,725.00	\$45.60	\$0.00	\$28,725.00
Speech Therapy	1990	\$73,650.00	\$73,650.00	\$37.01	\$0.00	\$73,650.00
Audiology Services	635	\$28,900.00	\$28,900.00	\$45.51	\$10,000.00	\$18,900.00
Psychological Counseling	1590	\$62,684.00	\$62,684.00	\$45.51	\$2,500.00	\$60,184.00
Skilled Nursing	1012	\$41,825.00	\$41,825.00	\$45.51	\$0.00	\$41,825.00
Medical Evaluations	250	\$19,000.00	\$19,000.00	\$45.51	\$0.00	\$19,000.00
Medical Specialist Evaluations	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Psychological Evaluations	350	\$21,725.00	\$21,725.00	\$45.51	\$0.00	\$21,725.00
<b>Totals:</b>	<b>3895</b>	<b>\$332,009.00</b>	<b>\$332,009.00</b>	<b>\$85.24</b>	<b>\$12,500.00</b>	<b>\$319,509.00</b>
<b>October to December</b>						
<b>SYSTEM GENERATED</b>						
<b>Provider Category</b>	<b>Paid Hours</b>	<b>Total Salaries &amp; Benefits</b>	<b>Gross Compensation Expenditures</b>	<b>Average Hourly Salary</b>	<b>Compensation Federal Revenues</b>	<b>Net Compensation Expenditures</b>
Occupational Therapy	640	\$55,500.00	\$55,500.00	\$86.72	\$0.00	\$55,500.00
Physical Therapy	630	\$28,725.00	\$28,725.00	\$45.60	\$0.00	\$28,725.00
Speech Therapy	1990	\$73,650.00	\$73,650.00	\$37.01	\$0.00	\$73,650.00
Audiology Services	635	\$28,900.00	\$28,900.00	\$45.51	\$10,000.00	\$18,900.00
Psychological Counseling	1590	\$62,684.00	\$62,684.00	\$39.42	\$2,500.00	\$60,184.00
Skilled Nursing	1012	\$41,825.00	\$41,825.00	\$41.33	\$0.00	\$41,825.00
Medical Evaluations	250	\$19,000.00	\$19,000.00	\$76.00	\$0.00	\$19,000.00
Medical Specialist Evaluations	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Psychological Evaluations	350	\$21,725.00	\$21,725.00	\$62.07	\$0.00	\$21,725.00
<b>Totals:</b>	<b>7097</b>	<b>\$332,009.00</b>	<b>\$332,009.00</b>	<b>\$46.78</b>	<b>\$12,500.00</b>	<b>\$319,509.00</b>

January to March						
Provider Category	Paid Hours	Total Salaries & Benefits	Gross Compensation Expenditures	Average Hourly Salary	Compensation Federal Revenues	Net Compensation Expenditures
<b>SYSTEM GENERATED</b>						
Occupational Therapy	640	\$55,500.00	\$55,500.00	\$86.72	\$0.00	\$55,500.00
Physical Therapy	630	\$28,725.00	\$28,725.00	\$45.60	\$0.00	\$28,725.00
Speech Therapy	1990	\$73,650.00	\$73,650.00	\$37.01	\$0.00	\$73,650.00
Audiology Services	635	\$28,900.00	\$28,900.00	\$45.51	\$10,000.00	\$18,900.00
Psychological Counseling	1590	\$62,684.00	\$62,684.00	\$39.42	\$2,500.00	\$60,184.00
Skilled Nursing	1012	\$41,825.00	\$41,825.00	\$41.33	\$0.00	\$41,825.00
Medical Evaluations	250	\$19,000.00	\$19,000.00	\$76.00	\$0.00	\$19,000.00
Medical Specialist Evaluations	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Psychological Evaluations	350	\$21,725.00	\$21,725.00	\$62.07	\$0.00	\$21,725.00
<b>Totals:</b>	<b>7097</b>	<b>\$332,009.00</b>	<b>\$332,009.00</b>	<b>\$46.78</b>	<b>\$12,500.00</b>	<b>\$319,509.00</b>

April to June						
Provider Category	Paid Hours	Total Salaries & Benefits	Gross Compensation Expenditures	Average Hourly Salary	Compensation Federal Revenues	Net Compensation Expenditures
<b>SYSTEM GENERATED</b>						
Occupational Therapy	640	\$55,500.00	\$55,500.00	\$86.72	\$0.00	\$55,500.00
Physical Therapy	630	\$28,725.00	\$28,725.00	\$45.60	\$0.00	\$28,725.00
Speech Therapy	1990	\$73,650.00	\$73,650.00	\$37.01	\$0.00	\$73,650.00
Audiology Services	635	\$28,900.00	\$28,900.00	\$45.51	\$10,000.00	\$18,900.00
Psychological Counseling	1590	\$62,684.00	\$62,684.00	\$39.42	\$2,500.00	\$60,184.00
Skilled Nursing	1012	\$41,825.00	\$41,825.00	\$41.33	\$0.00	\$41,825.00
Medical Evaluations	250	\$19,000.00	\$19,000.00	\$76.00	\$0.00	\$19,000.00
Medical Specialist Evaluations	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Psychological Evaluations	350	\$21,725.00	\$21,725.00	\$62.07	\$0.00	\$21,725.00
<b>Totals:</b>	<b>7097</b>	<b>\$332,009.00</b>	<b>\$332,009.00</b>	<b>\$46.78</b>	<b>\$12,500.00</b>	<b>\$319,509.00</b>

## 5J. Certifying the SSHSP Cost Report

Once the information has been reported, the system reviews the information for common errors. Examples of common errors include reporting paid hours and no salaries or contracted compensation, reporting disproportional benefit-to-salary ratios, inclusion of materials and supplies with our corresponding payroll. If one of these common errors is identified, the provider either must make necessary revisions or provide a written explanation as to why the reported information is accurate. Once the edits/reviews have been resolved or explained, the web-based system generates the cost report from the reported information. The provider then certifies the data and electronically submits the cost report.

The system summarizes the cost information by service and applies the applicable allocation percentage(s) (i.e., Direct Medical Services Time Study Percentage and IEP Ratio) to result in the total Medicaid-allowable costs per service, both federal and state shares. The system combines the Medicaid-allowable costs per service resulting in the total Medicaid-allowable costs for direct medical services and transportation services.

### Claims Verification and Submission

This page compiles all of the cost information from the Quarterly and Annual Submissions into a final summary page, calculating the LEA’s costs by service for the SSHS program for the cost reporting period.

### SYSTEM GENERATED DATA

#### Service Type:

This is a list of each service category reimbursable in SSHS Program.

***Job Category:***

This is a list of each job category reimbursable in SSHS Program.

***Employee Salary and Benefits:***

This is the sum total of the Gross Compensation columns for all job categories within the specified SSHSP service category.

***Federal Funds & Other Reductions:***

This is the sum total of all reported federal funds and other reductions applicable to Direct Medical Services payroll information and Direct Medical Materials and Supplies.

***Net Direct Costs:***

The value is calculated by subtracting Federal Funds & Other Reductions from the sum of *Employee Salary and Benefits and Other Direct Medical Service Costs*.

***Application of Direct Medical Percentage:***

This value is the product of *Net Direct Costs* multiplied by the *Direct Medical Service Percentage* from Time Study Results found on the General and Statistical Information Page.

***Net Contract Service Costs:***

This is the sum total of all *Contracted Service Costs* minus the *Contracted Service Costs paid with Federal Funds*.

***Indirect Costs:***

This value is calculated by multiplying the sum of *Application of Direct Medical Percentage* and *Net Contract Service Costs* by the *LEA's specific Unrestricted Indirect Cost Rate* from the General and Statistical Information Page.

***Net Direct Costs plus Indirect Costs:***

This value is the sum of *Application of Direct Medical Percentage* plus *Net Contract Service Cost* plus *Indirect Costs*.

***Application of IEP Ratio:***

This value is the product of the amount from the Net Direct Costs plus Indirect Costs multiplied by the Medicaid IEP Ratio found on the *General and Statistical Information Page*.

***Medicaid-Allowable Costs:***

This value is the result of the Application of IEP Ratio, capturing the total Medicaid-allowable costs per service, both state and federal shares.

The following table illustrates the SSHSP Cost Summary Report.

**Table – 15**  
**COST SUMMARY REPORT**

**DIRECT MEDICAL SERVICES - THERAPY**

Calculation	Employee Salary and Benefits Payments	Other Direct Medical Service Costs	Federal Funds & Other Reductions	Net Direct Costs (less reductions & Federal Funds)	Application of Direct Medical Percentage	Net Contract Service Costs (less reductions & Federal Funds)	Indirect Costs	Net Direct Costs plus Indirect Costs	Application of IEP Ratio	Medicaid Allowable Costs
Occupational Therapy	\$222,000.00	\$1,100.00	\$0.00	\$223,100.00	\$122,705.00	\$750.00	\$24,206.35	\$147,661.35	66.67%	\$98,440.90
Physical Therapy	\$114,900.00	\$1,400.00	\$100.00	\$116,200.00	\$63,910.00	\$2,400.00	\$8,134.00	\$74,444.00	66.67%	\$49,629.33
Speech Therapy	\$294,600.00	\$0.00	\$0.00	\$294,600.00	\$162,030.00	\$0.00	\$20,622.00	\$182,652.00	66.67%	\$121,768.00
<b>Totals</b>	<b>\$631,500.00</b>	<b>\$2,500.00</b>	<b>\$100.00</b>	<b>\$633,900.00</b>	<b>\$348,645.00</b>	<b>\$3,150.00</b>	<b>\$52,962.35</b>	<b>\$404,757.35</b>	<b>66.67%</b>	<b>\$269,838.23</b>

**DIRECT MEDICAL SERVICES - ALL OTHER**

Calculation	Employee Salary and Benefits Payments	Other Direct Medical Service Costs	Federal Funds & Other Reductions	Net Direct Costs (less reductions & Federal Funds)	Application of Direct Medical Percentage	Net Contract Service Costs (less reductions & Federal Funds)	Indirect Costs	Net Direct Costs plus Indirect Costs	Application of IEP Ratio	Medicaid Allowable Costs
Audiology	\$115,600.00	\$510.00	\$40,000.00	\$76,110.00	\$34,249.50	\$0.00	\$7,725.17	\$41,974.67	66.67%	\$27,983.11
Psychological Counseling	\$250,736.00	\$0.00	\$10,000.00	\$240,736.00	\$108,331.20	\$0.00	\$24,434.70	\$132,765.90	66.67%	\$88,510.60
Skilled Nursing	\$167,300.00	\$0.00	\$0.00	\$167,300.00	\$75,285.00	\$0.00	\$16,980.95	\$92,265.95	66.67%	\$61,510.63
Medical Evaluations	\$76,000.00	\$0.00	\$0.00	\$76,000.00	\$34,200.00	\$1,500.00	\$7,714.00	\$43,414.00	66.67%	\$28,942.67
Medical Specialist Evaluations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	66.67%	\$0.00
Psychological Evaluations	\$86,900.00	\$0.00	\$0.00	\$86,900.00	\$39,105.00	\$0.00	\$8,820.35	\$47,925.35	66.67%	\$31,950.23
<b>Totals</b>	<b>\$696,536.00</b>	<b>\$510.00</b>	<b>\$50,000.00</b>	<b>\$647,046.00</b>	<b>\$291,170.70</b>	<b>\$1,500.00</b>	<b>\$65,675.17</b>	<b>\$358,345.87</b>	<b>66.67%</b>	<b>\$238,897.25</b>

**MEDICAL TRANSPORTATION SERVICES**

Calculation	Employee Salary & Benefits	Other Costs	Federal Funds & Other Reductions	Net Direct Costs (less reductions & Federal Funds)	Indirect Costs	Net Direct Costs plus Indirect Costs	Application of Vehicle Ratio	Application of Trip Ratio	Medicaid Allowable Costs
Total Transportation Services (Only Specialized Trans)	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,170.00	\$3,170.00	N/A	22.43%	\$711.03
Total Transportation Services (General Trans)	\$143,000.00	\$1,200.00	\$10,000.00	\$134,200.00	\$2,800.00	\$137,000.00	30.77%	22.43%	\$9,455.07
<b>Totals:</b>									<b>\$10,166.10</b>

**OUT OF DISTRICT SERVICES**

Calculation	Health Related Expense	Application of IEP Ratio	Medicaid Allowable Costs
Out of District Services	\$7,661.10	66.67%	\$5,107.40
<b>Totals:</b>			<b>\$5,107.40</b>

	Medicaid Allowable Costs
<b>GRAND TOTALS</b>	<b>\$524,008.98</b>

## 5K. Certification of Public Expenditures for the Annual Cost Report

Following the completion of the annual cost report and prior to submission, the LEA will be required to certify the public expenditures used for matching purposes to draw down federal funds related to the Medicaid Direct Service Program. A brief description of the instructions and the processes to complete the certification of public expenditures (CPE) form is outlined below. The CPE form will be made available to providers within the web based cost reporting template.

### Provider Identification Information

The first section of the CPE form includes the Provider Identification Information. The required fields in this section include LEA Name, LEA Address, National Provider Identification (NPI), and Medicaid Provider Number. For the annual CPE submission, these fields will be pre-populated and will not require additional entry by the LEA.

**LEA Name:**

**LEA Address:**

(Street or P.O. Box, city, state, 5-digit zip)

**National Provider Identification (NPI):**

**Medicaid Provider Number:**

***Reporting Period***

For the annual cost settlement, the Reporting Period will be pre-populated on the CPE form based on the claim period the LEA is certifying for SSHSP Cost Settlement purposes.

HEREBY CERTIFY that for the reporting period:

From:

To:

***Section I***

For the annual CPE submission, Section I of the CPE form will contain pre-populated information based upon the expenditures reported by the LEAs. This will include Total Expenditures and Total Medicaid Expenditures.

***Total Medicaid Expenditures***

The Total Medicaid Expenditures are calculated based on the statewide time study results and the Medicaid IEP ratio for each LEA. The Total Expenditures are aggregated for all direct medical service providers in the Direct Service – Therapy and Direct Service –All Other cost pools for the LEA for SSHSP cost settlement purposes. The statewide direct medical service time study results are applied to the Total Expenditures by service type. The resulting amounts are then reduced by the LEA’s Medicaid IEP Ratio to calculate the Medicaid expenditures by service type. Transportation costs are aggregated and then discounted by the trip ratio and if appropriate the vehicle ratio. The sum of these expenditures represents the Total Medicaid Expenditures for the LEA. The Total Medicaid Expenditures is the amount of state and local expenditures that must be certified in order to draw down federal funds reimbursable under the Medicaid SSHS program.

***Certification Statement by Officer of the Provider***

This section of the form must be reviewed and completed by the LEA’s designated signer to officially certify the public expenditures identified in the section above that were used to match the federal funds under the Medicaid program. The LEA must include the following information in this section:

- Signature of Signer
- Title of Signer
- Date
- Printed/Typed Name of Signer
- Address of Signer
- Contact Phone Number
- Fax Number
- Email Address

It is important to note that the only acceptable signers of this form are the LEA’s CEO, CFO, or Superintendent. A form signed by a representative of the LEA other than one of these representatives will be rejected and will require the LEA to re-submit the document.

**5L. Submitting the Cost Report**

The annual Cost Report is submitted by clicking on the “certify” button, which electronically submits the report to PCG. You then need to print out the Certification of Public Expenditures form, have it signed by an appropriate LEA official, and mail or fax to PCG at the address included on the form. Once the Certification of Public Expenditures form has been received by PCG, the annual Cost Report is considered completed and ready for the desk review/audit, cost reconciliation, and cost settlement processes.

## 5M. Desk Review Process

The annual reports will be desk reviewed by PCG. LEAs may be requested to answer desk review questions and/or provide copies of documentation to support the information reported on the annual Medicaid Cost Report.

## 5N. Documentation Requirements

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

During the reconciliation and cost settlement processes, the desk reviewed Medicaid-allowable costs for the LEA's SSHS Program will be compared to the LEA's interim Medicaid payments for SSHS services delivered during the reporting period. If the provider's federal-share costs exceed the provider's interim Medicaid payments, the provider will receive the difference in a lump sum payment. **If the provider's costs are less the provider's interim payments, the provider is required to repay the difference either with a lump sum recoupment payment or through deductions from future payments. Those excess payments will be sent back to CMS.**

## 5O. If You Need Help

Please contact PCG for assistance in completing or submitting the New York SSHSP Medicaid Cost Report. Contact information is posted to the Dashboard of the web-based system.