

# School Based Claiming Program Cost Report Training

2/20/2024

# Medicaid Cost Recovery Process

## Agenda

- ❖ What is School-Based Claiming?
- ❖ What the School-based Medicaid Programs?
- ❖ What is a Cost Report?
- ❖ What is a Cost Allocation Methodology?
- ❖ What are the Claiming Mechanism?
- ❖ Cost Report Layout
- ❖ LEA Roles/Responsibilities

# What is School Based Claiming?

- ❖ The School-Based Medicaid Program (SBMP) offers local education agencies (LEAs) an opportunity to receive federal dollars to offset costs associated with providing certain Medicaid covered services in a school setting.
  - Medicaid is an insurance program jointly financed by state and federal public funds.
  - Medicaid reimburses school districts the federal share while the LEAs put up the state share.

# School-based Medicaid Programs (SBMP)

- ❖ Therapy Services
- ❖ Nursing Services
- ❖ Behavioral Health Services
- ❖ Personal Care Services (PCS)
- ❖ Special Transportation
- ❖ MAC (outgrowth of the other direct services program)

# What is a Cost Report?

- ❖ It is a tool used to report the cost of providing direct medical services.
  - It calculates the cost to be allocated to Medicaid.
  - It helps determine reimbursement.

# What is a Cost Allocation Methodology

- ❖ It is the amount of time spent providing:
  - Medical services to students
  - Educational services to students
  - Administrative tasks
  - Outreach & Coordination
  
- ❖ Time study percentages are calculated based on the results of the four quarterly statewide random moment time samples (RMTS) performed during the cost report year.

# Allowable Costs

## ❖ Employee Costs

- Staff members must have participated in the RMTS and the cost are reflective of the time study period.
- Staff members must have completed some interim billing during the year.
- Annual salaries and employer-paid benefits of staff members for the cost reporting year.

# Allowable Costs (cont)

## ❖ Vendor Costs:

- Vendor must meet the qualifications for a provider in the School-based Medicaid Program (SBMP).
- Vendors are reimbursed based on a rate per service.
  - This rate includes all vendor's direct and indirect costs.
  - The service rate should cover the time spent providing the direct service, administrative time and any other time related to tasks related to that service.

# Excluded Cost

❖ Anything cost related to time outside of the time study

- extended school day
- extended school year
- federal dollars

# Claiming Mechanisms

## ❖ Interim Billing (Fee-for-service)

- Fee for the particular services are set by the fee schedule and then those funds are sent to the school (See interim billing example on the next slide).

## ❖ Cost Reporting

- The cost report determines the total amount your LEA is eligible for based on your costs.

# Interim Billing Example

- ❖ LEA delivers Medicaid eligible services
- ❖ LEA/billing agent submits claims to Gainwell
  - (example: \$5,000 each month)
- ❖ LDH withholds the LA state match share
  - (30%) = \$1,500.00
- ❖ LEA will probably receive a payment of \$3,500 each month

**Bottom Line:** The net gain in new funds to the LEA is **\$3,150 X 10 months = \$31,500**

# Cost Settlement Process Example

❖ LEA Files Cost Report = **\$145,500**

❖ LDH calculates federal share of cost report = **\$101,850 (70% of \$145,500)**

❖ LDH calculates 15% fee = **15% X \$101,850 = \$15,277.50**  
**\$101,850 - \$15,277.50 = \$86,572.50**

❖ LDH deducts LEA payments received = **\$86,572.50 - \$31,500 (Interim Billings) =**

❖ Settlement = **\$55,072.50**

# Cost Report Layout

- ❖ LEA Contact Info
- ❖ Time Study Results
- ❖ Time Study Participants
- ❖ Total Cost Calculations
- ❖ Certification of Cost
- ❖ Certified Public Expenditures

# The Cost Report – LEA Contact Info

## ❖ Fields to be completed by LEA:

- LEA Name
- Business Manager
- Phone
- Email
- LEA's address

	A	B	C	D	E
1	<b>Therapy Services</b>				
	<b>Therapy Services Cost Report</b>				
2					
3	Complete shaded areas only				
4	<b>Section A: Informational Data</b>				
5	LEA Name:	0			
6	Business Manger:				
7	Phone:				
8	email:				
9	Address 1				
10	Address 2				
11	City, State, Zip				
12					
13	Fiscal Year	2023			
14					
15	Unrestricted Indirect Cost Rate	0.0000%			
16	Medicaid Discount Factor	0.0000%			
17					
18					
19					
32					
33	This Cost Report is the property of Louisiana Department of Health (LDH) and cannot be reused or changed without the Department's written consent.				
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# The Cost Report - Time Study Results

❖ Percentages on this page show the results of the state-wide random moment time study.

❖ No input required by LEA

Therapy Services						
1	Enter School District Name					
2	2023					
3						
4						
5						
Therapy Services Personnel		Time Study Results				
Activity Code	Activity % from Time Study	Reallocation of General Admin.	Medicaid Eligibility Percentage	Net DS Activity %	Outreach Activity	Gross Admin Eligible %
A. Medicaid Outreach	0.51%	0.76%			100%	0.76%
B. Outreach Non-Medicaid	0.00%	0.00%				
C. Facilitating Medicaid Eligibility Determination	0.07%	0.10%			100%	0.10%
D. Facilitating Non-Medicaid Eligibility Determination	0.00%	0.00%				
E. Referral and Coordination of Medicaid Services	9.68%	14.31%	73.5951%			10.53%
F. Referral and Coordination of Non-Medicaid Services	0.15%	0.22%				
G. Medicaid Translation\Interpreting	0.06%	0.09%	73.5951%			0.07%
H. Non-Medicaid Translation\Interpreting	0.01%	0.01%				
I-1. Direct Medical Services - Covered as IDEA/IEP Service	46.13%	68.20%	73.5951%	50.19%		
I-2. Direct Medical Services - Not Covered as IDEA/IEP Service	2.12%	3.13%				
J. Non-Medicaid, Other Educational and Social Services	8.91%	13.18%				
K. General Administration	32.37%					
	100.00%	100.00%		50.19%		11.46%
		Direct Service %		50.19%		
		MAC %				11.46%
Note: The Medicaid Eligibility Percentage is the ratio of Medicaid covered students with IFSP/IEPs to all students with IFSP/IEPs. The data on this page is provided by LDH.						
This Cost Report is the property of LDH and cannot be reused or changed without the Department's written consent.						
						Page 2 of 5

# The Cost Report – Time Study Participants

## ❖ Fields to be completed by LEA:

- Employee Information
- Funding and Percentages
- Annual Salary and Benefits

Behavioral Health Services										SALARY AND BENEFITS												
Parish Name:										Employees		Employer Retirement Contribution	Group Health Insurance - Employer	Dental	Medicare Tax - Employer	Employer - FICA	Annual Salary Payments	Vendor Payments	Total Salary, Benefits & Vendor Pmts	State/ Local Salary, Benefits & Vendor Pmts.		
Parish Contact:										Vendors		-	-	-	-	-	-	-	-	-		
Contact email:										Total		-	-	-	-	-	-	-	-	-		
Phone:																						
Steps 1 and 2																						
EMPLOYEE INFORMATION			FUNDING AND PERCENTAGES							SALARY AND BENEFITS												
Emp #	Name	Job Title	(V)endor/ (E)mloyee	State/ Local %	IDEA %	Fed Funds %	Other (specify)	Other %	Total = 100%	Employer Retirement Contribution	Group Health Insurance - Employer	Dental	Medicare Tax - Employer	Employer - FICA	Annual Salary Payments	Total Salary & Benefits	State/ Local Salary & Benefits	Salary & Benefits IDEA	Federal	Other	Total	Check
12345	Smith, John	SLP	E	70%	26%	4%			100%	15,000	12,000	100	750		60,000	87,850	61,495	22,841	3,514	-	87,850	-
									0%													
									0%													
									0%													
									0%													
									0%													
									0%													
									0%													

# The Cost Report – Time Study Participants (cont.)

## ❖ Employee Information

- LEA Staff - Prepopulated from RMTS
  - Employee number
  - Name
  - Job title fields
  
- Fields to be completed by LEA:
  - Vendor/Employee

EMPLOYEE INFORMATION			
Emp #	Name	Job Title	(V)endor/ (E)mployee
Ex. 12345	Smith, John	SLP	E
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

# The Cost Report – Time Study Participants (cont.)

## ❖ Funding and Percentages

- Fields to be completed by LEA:
  - State/Local %
  - IDEA %
  - Fed Funds %
  - Other (specify)
  - Other %

FUNDING AND PERCENTAGES					
State/ Local %	IDEA %	Fed Funds %	Other (speci fy)	Other %	Total = 100%
70%	26%	4%			100%
					0%
					0%
					0%
					0%
					0%
					0%
					0%
					0%
					0%
					0%
					0%

# The Cost Report – Salary and Benefits

❖ **Fields to be completed by LEA:**

- Employer Retirement Contribution
- Group Health Insurance- Employer
- Dental
- Medicare Tax – Employer
- Employer – FICA
- Annual Salary Payments

SALARY AND BENEFITS					
Employer Retirement Contribution	Group Health Insurance- Employer	Dental	Medicare Tax – Employer	Employer - FICA	Annual Salary Payments
15,000	12,000	100	750		60,000

# The Cost Report – Salary and Benefits (cont.)

## ❖ Vendor Information

- Funding and Percentages
- Vendor Payments

Behavioral Health Services										SALARY AND BENEFITS										
Parish Name:					0					Employer Retirement Contribution	Group Health Insurance-Employer	Dental	Medicare Tax - Employer	Employer - FICA	Annual Salary Payments	Vendor Payments	Total Salary, Benefits & Vendor Pmts	State/ Local Salary, Benefits & Vendor Pmts.		
Parish Contact:					0					Employees	-	-	-	-	-	-	-	-	-	-
Contact email:					0					Vendors	-	-	-	-	-	-	-	-	-	-
Phone:					0					Total	-	-	-	-	-	-	-	-	-	-

Steps 1 and 2

EMPLOYEE INFORMATION				FUNDING AND PERCENTAGES						SALARY AND BENEFITS									
Emp #	Name	Job Title	(V)endor/ (E)mpleado	State/ Local %	IDEA %	Fed Funds %	Other (specify)	Other %	Total = 100%	Employer Retirement Contribution	Group Health Insurance-Employer	Dental	Medicare Tax - Employer	Employer - FICA	Annual Salary Payments	Total Salary & Benefits	State/ Local Salary & Benefits	Salary & Benefits IDEA	Federal
12345	Smith, John	SLP	E	70%	26%	4%			100%	15,000	12,000	100	750		60,000	87,850	61,495	22,841	3,514

VENDOR INFORMATION				FUNDING AND PERCENTAGES						VENDOR PAYMENTS							
Company Name	Name	Job Title	(V)endor/ (E)mpleado	State/ Local %	IDEA %	Fed Funds %	Other (specify)	Other %	Total = 100%	Vendor Payments	Total Vendor Payments	State/ Local Vendor Payments	Vendor IDEA	Federal	Other	Total	Check
ABC Therapy	Smith, John	SLP	V	70%	26%	4%			100%	42,000	42,000	29,400	10,920	1,680	-	42,000	-
									0%								
									0%								



# The Cost Report – Salary and Benefits (cont.)

## ❖ Vendor Funding and Percentages

- Fields to be completed by LEA:
  - State/Local %
  - IDEA %
  - Fed Funds %
  - Other (specify)
  - Other %

## ❖ Vendor Payments

- Fields to be completed by LEA:
  - Vendor Payments allowed by Medicaid

FUNDING AND PERCENTAGES						VENDOR PAYMENTS
State/ Local %	IDEA %	Fed Funds %	Other (specify)	Other %	Total = 100%	Vendor Payments
70%	26%	4%			100%	42,000
					0%	
					0%	
					0%	
					0%	
					0%	
					0%	
					0%	
					0%	
					0%	
					0%	

# The Cost Report - Total Cost Calculations

❖ Calculations will prepopulate

- Employee Costs
- Vendor Payments



	A	B	C	D	E	F
1	Behavioral Health Services					
2	Parish: 0			Fiscal Year: 2023		
4						
5		Step 2	Step 3	Step 4	Sum	Step 5
6	Therapy Services	Adjusted Payroll Cost Base	% of Time to Provide Direct Services	Apply Indirect Cost Rate	Subtotal	Allocate Direct Service Cost to Medicaid
7			0.00%	0.0000%		0.0000%
8	Employee Costs	\$0	\$ -	\$0	\$ -	\$ -
9	Vendor Payments	\$0	\$ -	\$0	\$ -	\$ -
10						
11	Totals	\$0	\$0	\$0	\$ -	\$ -
12						
13	Certification					
14	I hereby certify that I am aware that intentional misrepresentation or falsification of any information contained in this					
15	Medicaid expenditure report may be punishable by fine and/or imprisonment under Federal law, and that the					
16	expenditure information I have provided to the best of my knowledge and belief is true and correct.					
17	Business Managers Signature:					
18	Business Managers Name: 0			Date		
19	Address: 0			Net Activity %		
20	0			From Cost Calculation		
21	0			From Time Study Calculation		
22	0			#DIV/0!		
23	Phone: 0			0.00%		
24	email: 0					
25	This Cost Report is the property of LDH and cannot be reused or changed without the Department's written consent.					
26	Page 4 of 5					

# The Cost Report – LEA Certification of Accuracy

## ❖ Fields to be completed by LEA:

- Business Manager’s Signature
- Date



	A	B	C	D	E	F
1	<b>Behavioral Health Services</b>					
2	Parish: 0			Fiscal Year: 2023		
3						
4						
5		Step 2	Step 3	Step 4	Sum	Step 5
6	Therapy Services	Adjusted Payroll Cost Base	% of Time to Provide Direct Services	Apply Indirect Cost Rate	Subtotal	Allocate Direct Service Cost to Medicaid
7			0.00%	0.0000%		0.0000%
8	Employee Costs	\$0	\$ -	\$0	\$ -	\$ -
9	Vendor Payments	\$0	\$ -	\$0	\$ -	\$ -
10						
11	Totals	\$0	\$0	\$0	\$ -	\$ -
12						
13	Total					\$ -
14						
16	<b>Certification</b>					
17	I hereby certify that I am aware that intentional misrepresentation or falsification of any information contained in this					
18	Medicaid expenditure report may be punishable by fine and/or imprisonment under Federal law, and that the					
19	expenditure information I have provided to the best of my knowledge and belief is true and correct.					
20						
21						
22						
23	Business Managers Signature: _____					
24	Business Managers Name: 0			Date		
25	Address: 0			Net Activity %		
27	0			Calculation		Calculation
28				#DIV/0!		0.00%
29	Phone: 0					
30	email: 0					
31						
32						
33	This Cost Report is the property of LDH and cannot be reused or changed without the Department's written consent.					
34						
35	Page 4 of 5					

# The Cost Report - Certified Public Expenditure

## ❖ Certification - Must be notarized

- Fields to be completed by LEA:
  - Business Manager's Signature
  - Need notary stamp and/or notary number visible



**CERTIFICATION STATEMENT FOR DIRECT SERVICES COST REPORT**  
 For Actual Expenditures  
 State Fiscal Year: 2023

This certification is required under 42 U.S.C. § 1396 b (w) (6) (A) (2002) and 42 C.F.R. § 433.51 (2001). This certification insures that state funds have been available to match federal dollars for Medicaid Program expenses.

I, \_\_\_\_\_, being of lawful age, and duly sworn on oath as the authorized agent and/or representative of \_\_\_\_\_ (School District hereinafter referred to as Contractor) the agency under this Interagency Agreement, do hereby certify to the Louisiana Department of Health (LDH) the following:

- In accordance with the contractual provisions of the interagency agreement, the expenditures submitted to LDH from Contractor for Medicaid fee-for-service under the ESDT School Based Services Program during the above referenced State Fiscal Year was: \$0
- The State Share of the Medicaid expenditures stated in paragraph 1 above is \$0
- The Contractor agrees that LDH will withhold 15% of the Federal Share of Medicaid fee-for-service reimbursement in order to cover the costs of administering this program.
- The Contractor certifies under the penalty of perjury that the state funds referenced in paragraph 2 above are: 1) funds that were allocated in the referenced SFY budget for purposes of the SFY Agreement, 2) directly appropriated public dollars of the Contractor, 3) not state funds used to match other federal matching programs; and, 4) not provider taxes or donations as referenced in 42 U.S.C. § 1396 b (w) (1) (A).
- Contractor certifies that the submitted expenditures are allocable and allowable to the Louisiana Medicaid Program under Title XIX of the Social Security Act, and in accordance with all procedures, instructions and guidance issued by Louisiana Medicaid and in effect during the reporting period.
- The Undersigned, on behalf of contractor, certifies that he/she has examined this report, all supporting exhibits/attachments, the allocation of expenses and services and the attached worksheets. Furthermore, the expenses claimed are allowable and all state and/or local funds were in accordance with all applicable Federal requirements for the non-federal share match of expenditures.
- The undersigned understands that the information submitted herein will be used as a basis for claims for federal funds and possibly state funds, and that falsification, misrepresentation, and/or concealment of a material fact may result in prosecution under Federal or State criminal law.

Signature: \_\_\_\_\_  
 \_\_\_\_\_  
 School District

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
 Notary Public

My Commission Expires: \_\_\_\_\_ Page 5 of 5

# LEA Roles/Responsibilities

## Business & Personnel Office

- ❖ Certify the use of non-federal funds for services (certified match)
- ❖ Maintain employee file for each program
- ❖ Maintain Licensing/Certification of all personnel
- ❖ Maintain annual cost reports for each program

# LEA Roles/Responsibilities (cont)

## Program Staff

- ❖ Participation in quarterly time study
- ❖ Maintain documentation of service provision by providers (Paper or Electronic)
- ❖ Secure and maintain written authorization for Medicaid eligible services.  
(Transportation still requires an IEP)
- ❖ Secure parental consent to bill

# Good House Keeping Items and Changes

- ❖ November 30 of every is the deadline for the submission of SBMP cost reports.
- ❖ In order for a cost report submission to be considered complete, **BOTH** an electronic version **AND** a hard copy must be submitted.
- ❖ **NOTE:** We have retired the MACuser email account. Therefore, electronic submissions (Excel and PDF versions) should be emailed to the new SBMP email account:

[LDH-SBMP@la.gov](mailto:LDH-SBMP@la.gov)

# Good House Keeping Items and Changes (cont)

- ❖ Instead of mailing hard copies of your cost report to LDH, submissions will now be mailed to *EisnerAmper (EAG Gulf Coast, LLC)* formally know as *Postlethwaite & Netterville* at the address below:

Attn: Angelle Johnson  
EAG Gulf Coast, LLC  
c/o Medicaid Administrative Claiming  
8550 United Plaza Blvd Suite 1001  
Baton Rouge, LA 70809

# Good House Keeping Items and Changes (cont)

- ❖ **Note:** Extensions may be request but must be submitted in writing PRIOR to the deadline and must demonstrate a VALID hardship.
  - A valid hardship is an unavoidable event. “We were too busy,” is not a valid hardship.
- ❖ **Note:** The sooner you turn in your cost reports, the sooner your cost reports can be desk reviewed and your cost settlement can be generated.

# Good House Keeping Items and Changes (cont)

❖ In closing, please do not neglect to update your SBMP contacts.

- As soon as you become aware of a change, please send that information to us via the new SBMP email account: [LDH-SBMP@la.gov](mailto:LDH-SBMP@la.gov)

# SBMP Contact Information

❖ Should you have any questions regarding these this process, please feel free to contact me or Afolasade Shobamowo via email at:

❖ **[Anissa.Young-Ned@la.gov](mailto:Anissa.Young-Ned@la.gov)**

- Anissa Young-Ned, Medicaid Program Supervisor

❖ **[Afolasade.Shobamowo@la.gov](mailto:Afolasade.Shobamowo@la.gov)**

- Afolasade Shobamowo, Medicaid Program Monitor

THANK YOU

