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| Guide to Cost Reporting for the  Georgia Department Of Community Health Administrative Claiming for Education & Children’s Intervention School Services Program |
| **State of Georgia**  **Department of Community Health** |

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# 1. Introduction

Effective with the 2010-2011 school year (i.e., October 1, 2010, through June 30, 2011), Georgia implemented an annual cost-based settlement reconciliation process for its Medicaid Fee-For-Services (FFS) Program known as the Children’s Intervention School Services (CISS) program delivered by Georgia 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. In conjunction with the changes to the CISS reimbursement methodology, Georgia implemented the Medicaid Administrative Claiming for Education (ACE) program to reimburse LEAs for approved administrative activities through a quarterly claiming process.

Any Georgia LEA may participate in the CISS Program. Each CISS provider is required to: be enrolled as a Georgia Medicaid provider, participate in the Random Moment Time Study (RMTS) process, and submit an annual CISS Cost Report. The Georgia Medicaid Administrative Claiming for Education (ACE) and CISS Program are administered by the State of Georgia, Department of Community Health (DCH).

# 2. Reimbursable Activities in the CISS Program

The CISS Program in Georgia reimburses LEAs for all medically necessary services required for the child to receive a free and appropriate public education, as documented in the child’s Individualized Education Program (IEP). Interim payments made to the LEAs are approved by the GA DCH for the following services provided through the Georgia Medicaid Program:

* Audiology
* Counseling
* Nursing
* Nutrition
* Occupational Therapy
* Physical Therapy
* Speech Therapy

To be reimbursable through the Georgia 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.

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

### Audiology Services

Must be appropriate for the student’s needs and specifically identified in the student’s IEP. Covered Audiology services under the CISS Program are described in Section 902.3 of the CISS Policies and Procedures Manual. Audiology Services identify children with hearing loss, determine the range, nature and degree of hearing loss, and include the referral for medical or other professional attention for restoration or rehabilitation due to hearing disorders.

Audiology services must be provided by a professional who holds a valid Georgia license as an audiologist.

### Counseling

Counseling Services involve assisting children and/or their parents in understanding the nature of their illness or disability, the special needs of the child, and the child’s development.

Counseling must be provided by a professional who holds a valid Georgia license as a clinical social worker. Covered counseling services under the CISS Program are described in Section 903.3 of the CISS Policies and Procedures Manual.

### Nursing

Nursing services include the administration of physician ordered medications and treatments to any children with medical problems, who require these services during the school day. Safe, efficient and effective nursing care delivery, and appropriate monitoring of the child in school for ongoing problems related to the treatment or medication administered is expected. In addition, teaching the child, teacher or other caretaker nursing self-care, related to the medication or treatment administration may be billed.

A flow sheet or equivalent documentation may be used by the registered nurse, for daily medication administration. The documentation must show the nurse’s full name and title. The nurse’s initials must be written after each medication given. Note: The initial entry on each page should have the nurse’s full name, credentials and initials. With all subsequent entries the nurse may use initials only. A narrative note summarizing the medication administered should be completed monthly or when a new medication is administered. (This note may document progress or lack of progress to goal, side effects of medication, medication monitoring notes or exacerbation of symptoms, physical condition, etc.).

Nursing services must be provided by a professional who holds a valid Georgia license as a registered professional nurse. Covered nursing services under the CISS Program are described in Section 904.3 of the CISS Policies and Procedures Manual.

***Nutrition***

Nutrition Services include management and counseling for students on special diets for genetic metabolic disorders, prolonged illness, deficiency disorders or other complicated medical problems. Nutritional support through assessment and monitoring of the nutritional status, and teaching related to the dietary regimen.

Nutrition services must be provided by a professional who holds a valid Georgia license as a dietitian. Covered nutrition services under the CISS Program are described in Section 905.3 of the CISS Policies and Procedures Manual. **DCH**

### Occupational Therapy (OT)

Occupational Therapy Services include assessing, improving, developing, or restoring functions impaired or lost through illness, injury or deprivation, improving ability to perform tasks for independent functioning when functions are lost or impaired; and preventing through early intervention, initial or further impairment or loss of function.

The therapist can bill for time spent in “hands on” activities with the student. This includes time spent assisting the student to use adaptive equipment and assistive technology. Time spent in training teachers or aides to work with the student (unless the therapist is working directly with the student during the training time) and time spent on actually manipulating or modifying the adaptive equipment is not billable.

Occupational therapy services must be provided by a professional who holds a valid Georgia license as an occupational therapist or occupational therapist assistant.

Services rendered by Occupational Therapy Assistants (OTA) can be billed to Medicaid through the CISS program. The OTA must be working under the supervision of a State of Georgia licensed

Occupational Therapist (OT). The OTA is permitted to provide services based on evaluations and service plans or IEPs developed by the licensed OT and other IEP team members. All documentation and continuing education requirements applied to other CISS service providers will apply to the OTAs. Supervision shall mean personal involvement of the licensed occupational therapist in the supervisee's professional experience which includes evaluation of his or her performance. Further, supervision shall mean personal supervision with weekly verbal contact and consultation, monthly review of patient care documentation, and specific delineation of tasks and responsibilities by the licensed occupational therapist and shall include the responsibility for personally reviewing and interpreting the results of any habilitative or rehabilitative procedures conducted by the supervisee. It is the responsibility of the licensed occupational therapist to ensure that the supervisee does not perform duties for which he or she is not trained. Covered OT services under the CISS Program are described in Section 906.3 of the CISS Policies and Procedures Manual.

### Physical Therapy (PT)

Physical Therapy Services involve assessing, preventing or alleviating movement dysfunction and related functional problems and obtaining, interpreting and integrating information relative to the student.

The therapist can bill for time spent in “hands on” activities with the student. This includes time spent assisting the student to use adaptive equipment and assistive technology. Time spent in training teachers or aides to work with the student (unless the therapist is working directly with the student during the training time) is not billable.

Physical therapy services must be provided by a professional who holds a valid Georgia license as a physical therapist. Services rendered by Physical Therapy Assistants (PTA) can be billed to Medicaid through the CISS program. The PTA must be working under the supervision of a State of Georgia licensed Physical Therapist (PT). The PTA is permitted to provide services based on evaluations and service plans or IEPs developed by the licensed PT and other IEP team members. All documentation and continuing education requirements applied to other CISS service providers will apply to the PTAs.

Supervision shall mean personal involvement of the licensed physical therapist in the supervisee's professional experience which includes evaluation of his or her performance. Further, supervision shall mean personal supervision with weekly verbal contact and consultation, monthly review of patient care documentation, and specific delineation of tasks and responsibilities by the licensed physical therapist and shall include the responsibility for personally reviewing and interpreting the results of any habilitative or rehabilitative procedures conducted by the supervisee. It is the responsibility of the licensed physical therapist to ensure that the supervisee does not perform duties for which he or she is not trained. Covered PT services under the CISS Program are described in Section 907.3 of the CISS Policies and Procedures Manual.

### Speech Therapy

Speech Language Pathology Services involve the identification of children with speech and/or language disorders; diagnosis and appraisal of specific speech and/or language disorders; referral for medical and other professional attention necessary for the rehabilitation of speech and/or language disorders; and provision of speech or language services for the prevention of communicative disorders. The speech language pathologist must bill for time spent in hands on activities with the student. This includes time spent assisting the student with learning to use adaptive equipment and assistive technology.

Speech-language therapy services must be provided by a professional who holds a valid Georgia license as a speech-language pathologist, or is employed by a local school system and holds a Masters degree in speech-language pathology and a professional certificate as a speech language pathologist from the Georgia Department of Education or a Certificate of Clinical Competence in Speech-Language Pathology (CCC-SLP) by the American Speech – Language - Hearing Association (ASHA).

# 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 Medicaid CISS and ACE Programs 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 CISS 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 two mutually exclusive cost pools of providers, based on the type of services provided.

The Direct Services and Administrative Providers Cost Pool includes the following staff who are expected to provide direct services and may deliver ACE activities during the time study period: Licensed Audiologists; Counselors (Licensed Clinical Social Workers); Nurses (GA Licensed Registered Professional Nurse); Nutritionists (GA Licensed Dietitian); Occupational Therapists ( GA Licensed Occupational Therapist ) ; Occupational Therapist Assistants; Physical Therapists (Licensed Physical Therapist); Physical Therapist Assistants; and Speech Language Pathologists (Licensed Speech Language Pathologists, Masters Level Speech Language Pathologist with professional certificate from GA Department of Education or Certificate of Clinical Competence in Speech Language Pathology by ASHA). As dictated in the Memorandum of Understanding (MOU) between DCH and the LEAs, “If the LEA is not participating or chooses not to bill Medicaid for school based health services rendered to Medicaid eligible children, those school based health services cannot be reimbursed and the administrative expenditures related to those service are also not reimbursable. As an example, Speech Language Pathology services are provided in the LEA, but the school provider decides not to bill Medicaid for those services. As a result, the Speech Language Pathologist(s) cannot be included on the Administrative Claiming for Education Roster.”

The Administrative Service Providers Only Cost Pool includes staff (i.e., Administrators, Special Education-Support Technicians, Interpreters/Translators, Guidance Counselors, and Support Personnel) that are expected to provide ACE activities during the time study period and do not meet the licensure requirements to or do not provide any direct service.

### The two 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.

## 3A. Direct Services and Administrative Providers Cost Pool (Providers of Direct Medical Services & ACE Services)

* Licensed Audiologists
* Licensed Clinical Social Workers
* Licensed Registered Professional Nurses
* Licensed Dieticians
* Licensed Occupational Therapists
* Occupational Therapist Assistants
* Licensed Physical Therapists
* Physical Therapists Assistants
* Licensed Speech Language Pathologists
* Masters Level Speech Language Pathologists (with professional certificate from GA Department of Education or Certificate of Clinical Competence in Speech Language Pathology by ASHA)

## 3B. Administrative Service Providers Only Cost Pool (Providers of ACE Services Only)

* School Administrators- Principals and Assistant Principals
* Guidance Counselor
* Psychologists
* Speech Therapy Assistants
* LPNs/LVNs
* Psychologist Interns
* Special Education-Support Technicians
* Pupil Support-Technicians
* Special Education Administrators
* Pupil Support Services Administrators
* School Bilingual Assistants
* Health Services Special Education Teachers
* Interpreters and Interpreter Assistants
* Orientation & Mobility Specialist
* Speech Language Pathologists (Non-Masters Level and Non-Licensed)
* Speech Therapy Assistants
* Program Specialists
* Other groups/individuals that may be identified by the LEA

There are three quarterly time studies: Quarter 1 covers October 1-December 31, Quarter 2 covers January 1 – December 31, and Quarter 3 covers 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 Georgia RMTS process is a web-based system in which sampled participants respond in narrative form to a few simple questions. They include: who they were with during the sampled moment; what were they doing during the sampled moment; why were they doing that task/activity during the sampled moment; was the activity regarding a Special Education student; and was the service provided as part of the child’s IEP. Centralized coders then assign the responses to the appropriate time study code. At the end of the time study period, the percentages by code are calculated.

The RMTS process results in ACE time study percentages for each time study period that are applied to payroll costs for providers in both cost pools. All costs reported on the Quarterly Financial Submission are allowable for the ACE Program. Costs are allocated to the ACE Program using the applicable ACE time study percentage and the Medicaid Eligibility Ratio (MER). The MER for the ACE claims will be calculated twice during the fiscal year; once in October for the October through December and January through March quarters and once in March for the April through June and July through September quarters. The MER will be calculated based on the Total Number of Medicaid Students divided by the Total Number of Students. Those costs reported on the Quarterly Financial Submission that are also allowable for the CISS Program are transferred to the annual CISS Medicaid Cost Report for cost reconciliation and cost settlement.

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

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 someone listed on the LEA time study staff pool lists because the staff pool lists are position specific rather than person specific.

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

# 4. Quarterly Financial Submissions

The following schedule highlights the Quarterly Financial Submission for 2010-2011. 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.

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| **Quarter** | **Cost Report Period** | **Submission Due Date** |
| **2nd Quarter** | October 1, 2010 to December 31, 2010 | January 21, 2011 |
| **3rd Quarter** | January 1, 2011 to March 31, 2011 | April 22, 2011 |
| **4th Quarter** | April 1, 2011 to June 30, 2011 | July 22, 2011 |

**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. The submission also includes the reporting of Medicaid-allowable costs associated with Staff Travel and Training costs and Staff Professional Dues and Fees for the reporting period for the staff listed on the RMTS staff pool lists. Materials and supplies used by the staff (listed on the RMTS staff pool lists) to perform ACE activities should also be reported on the Quarterly Financial Submission.**

**To complete a quarterly submission you must submit the *LEA Payroll Information by Position 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:

* Participant’s Last Name
* Participant’s First Name
* (RMTS) Job Category
* Staff Employment Status
* LEA Job Title
* LEA Employee ID
* Paid Hours (Employees and Contractors)
* Salaries (Employees)
* Employee Benefits, such as health insurance, life insurance, retirement, other employee insurance, and other employee benefits (Employees)
* Payroll Taxes, such as social security and Medicare (Employees)
* Contracted Staff Costs (Contractors)
* Compensation Expenditures Paid with Federal Funds

In order to comply with CMS provisions, costs must be reported using the cash basis accounting methodology for the Quarterly Financial Submissions used in the ACE program. On the annual CISS Medicaid Cost Report, however, the LEA must report costs 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 or the ACE Program must be direct costed. 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.

Reported paid hours should be formatted with two decimal places and not rounded to the nearest whole hour.

### Participant’s 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.

### Participant’s 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 GA RMTS/ACE 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).

### LEA Job Title

#### This is not a required field. As such, it is acceptable to be left blank. However, it is recommended that the LEA coordinator enter the participant’s LEA job title. If the LEA 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.

### LEA Employee ID

This is not a required 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

This is a required field. Paid hours are requested so that the system can generate benchmarks. These system edits/audits include hourly compensation calculations that will help to ensure the reported payroll costs are indeed for a semester 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 2010-2011 school year. During the Fall 2010 semester (i.e., July 1, 2010, through January 25, 2011), 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.

### Employee Salaries

This is a required field, meaning that any individual whose *Staff Employment Status* is “Full Time” or “Part Time” is required tohave 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.

According to the Georgia Department of Education (DOE) chart of accounts utilized by Local Units of Administration (LUA), all employee salaries can be found under a Personal Services – Salaries Object Code, ranging from 100 through 199. For example, the salary for an Occupational Therapist can be found under Object Code 164.

### Employee Benefits

*Employee 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.

If you do not have the ability to break your data down into the desired categories or if you have a benefit that is not properly reportable in one of the specific employee benefit, then those benefits can be reported as *Other Employee Benefits or Other Employee Insurance, as applicable.*

In the Georgia DOE LUA chart of accounts, all employee benefits can be found under a Personal Services – Benefits Object Code ranging from 200 through 290.

#### Health Insurance:

Report the direct cost amounts paid by the LEA for health insurance benefits for the specified staff person, including Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA) premiums, dental insurance, health and accident insurance, long-term disability insurance and other group insurance costs.

According to the Georgia DOE LUA chart of accounts, the employer share of State Health Insurance paid on behalf of the employee is coded to Object Code 210 – State Health Insurance.

#### Life Insurance:

Report the direct cost amounts paid by the LEA for life insurance benefits for the specified staff person.

#### Life Insurance benefits are not discreetly identified in the Georgia DOE LUA chart of accounts but could be coded to Object Code 290 – Other Employee Benefits.

#### Retirement:

Report the direct cost amounts paid by the LEA for retirement benefits for the specified staff person.

#### According to the Georgia DOE LUA chart of accounts, the employer share of ERS (Employees Retirement System) contributions paid on behalf of the employee is coded to Object Code 240 – Employees Retirement System.

#### Other Employee Insurance:

Report the direct cost amounts paid by the LEA for other employee insurance not specifically identified above, including unemployment compensation and worker’s compensation.

Report the direct costs paid by the LEA for state and/or federal unemployment. If the LEA is recognized by the State as a reimbursing employer for purposes of state unemployment, documentation needs to be available to support that determination*.*

According to the Georgia DOE LUA chart of accounts, the employer payment of Unemployment Insurance paid on behalf of the employee is coded to Object Code 250 – Unemployment Insurance.

Worker’s compensation costs are the actual costs paid by the provider during the reporting period related to employee on-the-job injuries (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee). Costs must be reported with amounts accrued for premiums, modifiers, and surcharges. Costs must be reported net of any refunds and discounts actually received or settlements paid during the same cost reporting period. The premiums are accrued, while the refunds, discounts, or settlements are reported on a cash basis. Litigation expenses related to workers' compensation lawsuits are not allowable costs.

According to the Georgia DOE LUA chart of accounts, the employer payment of Workmen Compensation premiums paid on behalf of the employee is coded to Object Code 260 – Workmen Compensation.

#### Other Employee Benefits:

Any employee benefit that is not captured discretely in one of the existing specific employee benefit categories can be reported as *Other Employee Benefits*, such as employer contributions into a flexible spending account, child care or medical reimbursement. Provide a written description of the employee benefit in the explanation box.

According to the Georgia DOE LUA chart of accounts, other employee benefits paid by the employer on behalf of the employee are coded to Object Code 290 – Other Employee Benefits.

#### Payroll Taxes:

Report the direct cost amounts paid by the LEA as employer’s contribution for Federal Insurance Contribution Act (FICA) payroll taxes and the employer’s contribution for Medicare payroll taxes.

#### According to the Georgia DOE LUA chart of accounts, the employer share of FICA paid on behalf of the employee is coded to Object Code 220 – FICA.

#### Contracted Staff Costs:

This is a required field that allows any individual whose *Staff Employment Status* is “Contractor” is required to have a value in this field. An individual whose *Staff Employment Status* is “Full Time” or “Part Time” would not have any amount reported in this field. Report compensation paid for all services contracted by the LEA for an individual who delivered any SBHS services to Medicaid and/or non-Medicaid clients during the quarter.

It is possible that a staff person could be both “Part Time” and “Contractor”, with one set of duties as an employee and a different set of duties as a contractor. Be prepared to respond during the desk review and/or audit processes as to why a person is listed twice, once as “Part Time” and once as “Contractor”.

#### Compensation Expenditures Paid with Federal Funds:

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 tables 1 through 4 as exhibits of an example of LEA Payroll Information by Position.

**Table - 1**



**Table - 2**



**Table - 3**



**Table - 4**



## 4B. Direct Medical and Administrative Services Non Payroll Information

These costs are allowable for inclusion in the ACE payment and, as such, are requested to be reported on a quarterly basis. These costs are not included on the Medicaid cost report as they are only allowable and claimable under the ACE program. These costs include training and travel costs and professional dues and fees associated with the staff listed in the Quarterly Financial Submission.

### Service Type

The seven (7) CISS service categories are listed (Audiology Services; Counseling Services; Nursing Services; Nutrition Services; Occupational Therapy Services; Physical Therapy Services; and Speech Therapy Services), as well as ACE services. These are the Medicaid service types to which the staff listed on the staff pool lists have been assigned based on each staff person’s (RMTS) job category in the Quarterly Financial Submission.

### Staff Travel and Training Costs

Report by service the total travel and training costs paid for the staff listed in the Quarterly Financial Submission. For example, if the LEA paid for an audiologist to attend a statewide conference, the travel/training costs associated with that statewide conference would include, but are not limited to, hotel, airfare, mileage reimbursement, rental car, meals/per diem, parking, and seminar costs would be reported under Audiology Services. If the LEA pays for continuing education for licensed staff, those costs are allowed and should be reported in this category unless they are documented as a benefit in the accounting system, in which case the cost incurred would be document in “other benefits”. If an Administrator had travel costs associated with a health fair, those costs would be reported under ACE services since the Administrator’s payroll information was reported under ACE services.

Education and/or training costs are not allowable for staff pursuing licensure and/or certification as a new profession. For example, education and training cost for a teacher’s aide to become a certified home health aide are not allowable.

### Staff Travel and Training Costs Paid With Federal Funds

If any of the costs reported as “Staff Travel and Training Costs” were paid with federal funds (e.g., IDEA flow-through federal payments, Title 1 payments, or ARRA funds), report the amount of the staff travel/training costs 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 Staff Travel and Training Costs Federal Funds cannot exceed the amount reported in Staff Travel and Training Costs.

### Staff Professional Dues and Fees

Report by service the total costs for professional dues and fees associated with the staff listed in the Quarterly Financial Report. For example, if the LEA pays for licensure renewals for staff, those costs should be reported in this category. This expense category also covers dues paid to professional organizations associated with a staff person’s duties for the LEA.

### Staff Professional Dues and Fees Paid With Federal Funds

If any of the costs reported as “Staff Professional Dues and Fees” were paid with federal funds (e.g., IDEA flow-through federal payments, Title 1 payments, or ARRA funds), report the amount of the staff professional dues/fees 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 Staff Professional Dues and Fees Federal Funds cannot exceed the amount reported in Staff Professional Dues and Fees.

### Materials and Supplies

This expense category is only for reporting the costs of materials and supplies used by staff listed in the Quarterly Financial Submission for the purposes of performing ACE activities. If a nurse facilitated a health fair as Medicaid outreach, the costs of the brochures, postage, and other materials used to announce the health fair and made available at the health fair are allowable costs and would be reported under Nursing Services since the nurse’s payroll information was reported under Nursing Services. DO NOT REPORT costs for materials and supplies supporting CISS services in this category. Costs for materials and supplies supporting direct services should be reported in the Annual Medicaid Cost Report. Materials and Supplies must be documented back to the individual or specific job category. In the event that all staff in a job category are not listed on the districts staff lists, material and supply costs must be allocated to all staff using a reasonable allocation method and only the portion associated with individuals listed on the district’s staff list for that reporting period can be claimed. For example, $100 in supplies were purchased for the Clinical Social Work staff and there were 10 staff in that job category. If only 8 of the Social Workers were listed on the staff list for that reporting period, an allocation by headcount or FTE could be utilized to identify the amount of eligible supplies. Using a headcount methodology, the cost per employee would be $10 and if 8 were on the staff list, $80 could be included for materials and supplies for the reporting period.

### Materials and Supplies Paid With Federal Funds

If any of the costs reported as “Materials and Supplies” were paid with federal funds (e.g., IDEA flow-through federal payments, Title 1 payments, or ARRA funds), report the amount of the 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 Materials and Supplies Federal Funds cannot exceed the amount reported in Materials and Supplies.

### SYSTEM GENERATED DATA

#### Provider Category:

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

#### Total Quarterly Other Costs:

This is calculated by taking the sum of the following fields: *Staff Travel and Training Costs, Staff Professional Dues and Fees, and Materials and Supply Costs*.

***Total Cost Paid With Federal Funds:***

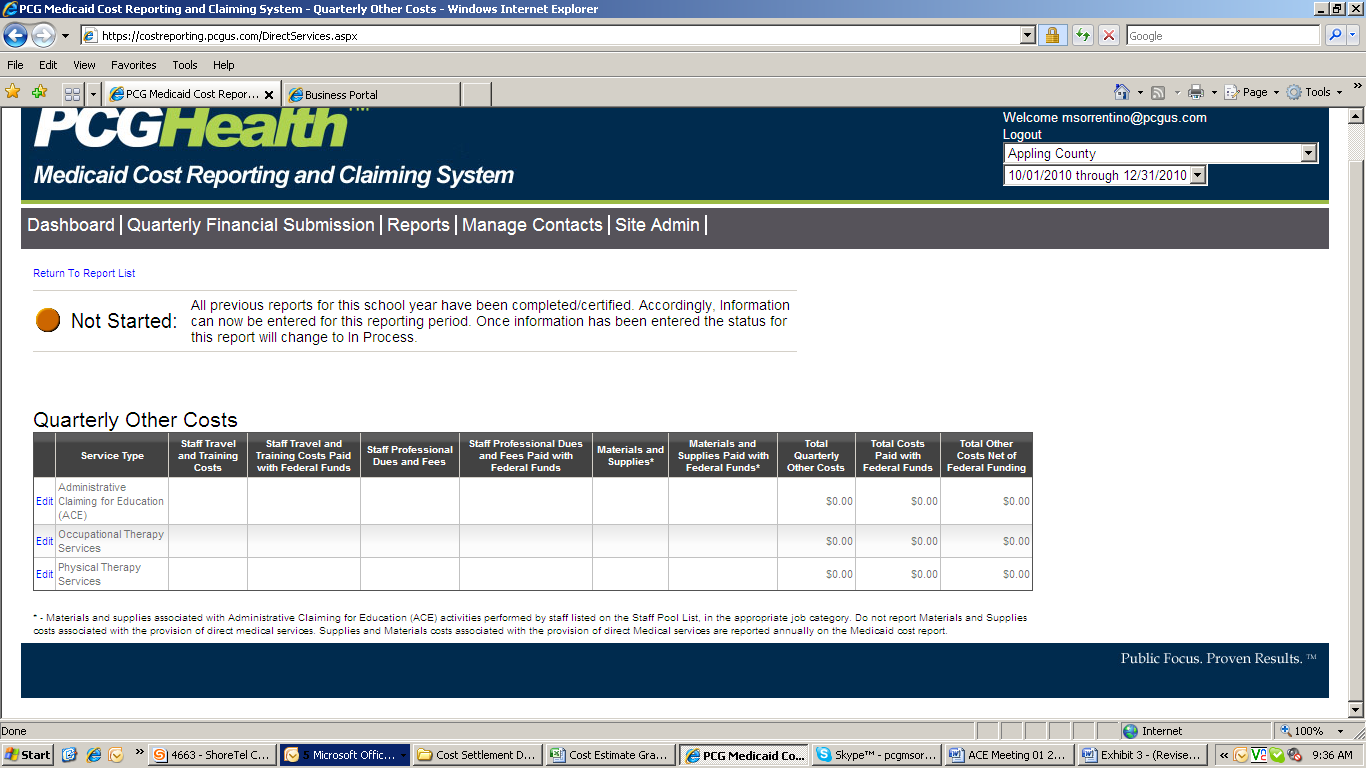
#### This is calculated by taking the sum of the following fields: Staff Travel and Training Costs Paid With Federal Funds, Staff Professional Dues and Fees Paid With Federal Funds and Materials and Supplies Paid With Federal Funds.

#### 

#### Total Other Costs Net of Federal Funding:

This is calculated by subtracting the *Total Costs Paid with Federal Funds* from the *Total Quarterly Other Costs*.

**Table - 5**



## 4C. 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.

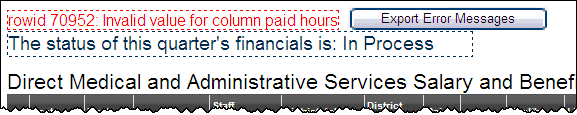
At the bottom of various pages, including the ***Direct Medical and Administrative Services Salary and Benefits Data by Position Page,* there are import/export buttons.**

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 19th 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.

## 4D. 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. Examples of common errors include reporting paid hours and no salaries or contracted compensation, reporting average hourly wages less than the federal minimum wage per hour, reporting annual hours and costs for a quarterly period, reporting other costs for services for which no staff costs have been reported, and reporting costs paid from federal funds that exceed total costs reported for a specific cost category. 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. 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.

## 4E. Quarterly Certification of Public Expenditures for ACE

Following the completion of the quarterly financials and generation of the Administrative Claiming for Education (ACE) claim, the LEA will be required to certify the public expenditures used for matching purposes to draw down federal funds related to the ACE 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 for the quarterly ACE claim can be found in Appendix A.

### Provider Identification Information

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



***Reporting Period***

The Reporting Period will be pre-populated on the CPE form based on the claim period the LEA is certifying for ACE claiming purposes.



***Section I***

Section I of the CPE form will contain pre-populated information based upon the expenditures reported by the LEAs. This will include Total Expenditures, Total Medicaid Computable Expenditures, and the Reimbursement Request. Each of these figures is defined below.

***Total Expenditures***

The Total Expenditures captured in the Medicaid Cost Reporting and Claiming System (MCRCS) represent the total allowable costs. The total expenditures are reported in the MCRCS by each eligible ACE service provider that was included in the time study participant list. Costs are reported on an individual level record basis by LEA employee or contractor.

The Total Expenditures not only include the salary and benefits for all staff included in the time study participant list but also includes those other costs that are permissible. This includes staff professional dues and fees, staff travel and training costs, and relevant materials and supplies. The Total Expenditures are the aggregation of these costs net of federal funds.

***Total Computable Medicaid Expenditures***

The Total Computable Medicaid Expenditures are calculated based upon the statewide quarterly time study results and the Medicaid eligibility rate (MER) for each LEA. The Total Expenditures are aggregated by Cost Pool for ACE calculation purposes. As outlined in trainings there are two distinct cost pools. These include the following: 1) Direct Service & Administrative Providers (those that can bill under the CISS program) and 2) Administrative Service Providers, ACE pool, (see table 1 above) are those personnel that are not direct medical service providers and cannot bill under the CISS program. The Total Expenditures for each cost pool are allocated across time study activity codes and then further discounted by the MER for certain activity codes, when appropriate. Only certain activity codes are reimbursable under the ACE program. Therefore the Total Computable Medicaid Expenditures represents the portion of state and local expenditures that must be certified in order to draw down federal funds reimbursable under the ACE program.

***Reimbursement Request***

The Reimbursement Request equals the Total Computable Medicaid Expenditures multiplied by the Federal Financial Participation (FFP) Rate. FFP is defined as the portion paid by the Federal government to states for their share of expenditures for providing Medicaid services, administering the Medicaid program, including ACE. This amount will be pre-populated in the CPE form.

***Section II***

Section II of the form is to be used by the LEA to identify the local account code(s) from which the expenditures identified in Section I above were drawn. Each LEA is responsible for inputting the appropriate account code(s) in this section of the form.

***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 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 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.

## 4F. Quarterly Certification of Public Expenditures for CISS

The State of Georgia appropriates funds for the provision of school based health services to Georgia’s local education agencies. Following the completion of each quarter, each LEA must certify their incurred total computable expenditures (funded from state/local funds) that are eligible for Federal matching funds for Medicaid school based health services delivery. A brief description of the instructions and the processes to complete the certification of public expenditures (CPE) form is outlined below. The CPE form for the quarterly certification of expenditures related to Medicaid interim payments can be found in Appendix B.

### 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 quarterly CPE submission, the LEA will be required to enter the information into the required fields.



***Reporting Period***

For the quarterly CPE submission, the LEA will be required to enter the Reporting Period on the CPE form based on the period the LEA is certifying.



***Section I***

***Medicaid Interim Payments Received***

The Medicaid Interim Payments field will require the LEA to report the total amount of Medicaid CISS interim payments received for direct medical services related to the reporting period. This amount represents the quarterly total of the Remittance Advices (RAs) received by the LEA. The LEA should report only those payments received for services provided on dates of service during the reporting period identified on the form. That is, for the reporting period of October 1 through December 31, the LEA will only report payments received for services provided between these dates.

***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.

## 4G. Desk Reviews

The quarterly financial reporting system allows for the processing of quarterly ACE payments. Prior to the processing of quarterly ACE payments, the reports will be desk reviewed by Public Consulting Group, Inc. and DCH. Providers may be requested to answer desk review questions and/or provide copies of documentation to support the information reported in the Quarterly Financial Submission.

## 4H. 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, mileage logs, flight logs, loan documents, insurance policies, asset records, inventory records, organizational charts, time studies, functional job descriptions, work papers used in the preparation of the cost report, trial balances, and cost allocation spreadsheets.

As noted in the CISS Policy and Procedure Manual, the provider is required to maintain cost report work papers for a minimum period of five years or until the completion of any audit, whichever is longer following the end of each cost-reporting period.

Adequate documentation is often not maintained by providers to support costs associated with seminars/conferences and out-of-state travel. Adequate documentation for seminars/conferences includes, at a minimum, a program brochure describing the seminar or a conference program with a description of the workshop attended. The documentation must provide a description clearly demonstrating that the seminar or workshop provided training pertaining to client care-related services or quality assurance.

## 4I. If You Need Help

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

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

After the end of the school year, the information reported in the Quarterly Financial Submissions allowable for the CISS Program is transferred to the annual CISS Medicaid Cost Report. The CISS provider must log into the web-based system on an annual basis to enter information other than payroll costs for CISS direct medical services staff, with such information including allocation statistics, direct medical services supplies and other material costs. The CISS provider must also review and make any necessary adjustments to the payroll costs for CISS direct medical services staff to ensure that the amounts included are the accrued expenditures for the fiscal year.

**The 2010-2011 Georgia CISS Medicaid Cost Report is due on or before September 15, 2011.**

The following information is collected/generated on an annual basis:

* General and Statistical Information
* Direct Medical Services Other Costs Summary
* Direct Medical Services Equipment Depreciation

## 5A. 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 by the Georgia Department of Education (DOE), 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 DOE, the LEA has no Medicaid-allowable indirect costs for the CISS 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 Public Consulting Group for assistance.

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

**Table - 6**



### Direct Medical Services Percentage

These percentages have been pre-populated from the quarterly RMTS process with one percentage applicable to costs associated with the Direct Medical Service and Administrative Cost Pool staff. This percentage is applied by the system to direct medical services 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 - 7**

### 

### 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 CISS program. The numerator will be the number of Medicaid IEP students in the LEA who have an IEP and received direct medical services as outlined in their IEP and 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 CISS program. The IEP Ratio is calculated based upon the annual March student count completed by the LEAs and submitted to DOE. The denominator will be calculated and reported by each LEA on their annual cost report. The numerator will be calculated by the DCH contractor per LEA by determining the unduplicated number of students with an IEP who had a direct medical service and were Medicaid eligible on the date of the annual DOE March student data count. The numerator will be generated from paid claims and eligibility data from the Medicaid Management Information System (MMIS). The IEP Medicaid ratio will only be utilized for CISS calculations and not in the Administrative Claim.

The IEP Ratio calculation is:

[Number of Medicaid Eligible Students with an IEP who received direct medical services]

[Total Number of Students with an IEP who received direct medical services]

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

**Table - 8**



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## 5B. Direct Medical Services Non Payroll Information

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 CISS 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 Medicaid CISS cost report.

|  |  |
| --- | --- |
| * Audiometer (calibrated annually), tympanometer | * Otoscope |
| * Auditory, speech-reading, speech-language, and communication instructional materials | * Otoscope/ophthalmoscope with battery |
| * Bandages, including adhesive (e.g., band-aids) and elastic, of various | * Peak flow meters |
| * Battery testers, hearing aid stethoscopes, and earmold cleaning materials | * Physician’s scale that has a height rod and is balanced |
| * Blood glucose meter | * Portable acoustic immittance meter |
| * BMI calculator | * Portable audiometer |
| * Clinical audiometer with sound field capabilities | * Positioning equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats) |
| * Cold packs | * Reflex hammer |
| * Cotton balls | * Sanitary pads, individually wrapped (may be used for compression) |
| * Cotton-tip applicators (swabs) | * Scales |
| * Current standardized tests and protocols; | * Scoliometer |
| * Diapers and other incontinence supplies | * Slings |
| * Disposable gloves (latex-free) | * Sound-level meter |
| * Disposable gowns | * Sound-treated test booth |
| * Disposable suction unit | * Sphygmomanometer (calibrated annually) and appropriate cuff sizes |
| * Ear mold impression materials | * Splints (assorted) |
| * Electroacoustic hearing aid analyzer | * Stethoscope |
| * Electronic suction unit | * Supplies for adapting materials and equipment (e.g., strapping, Velcro, foam, splinting supplies) |
| * Evaluation tools (e.g., goniometers, dynamometers, cameras) | * Surgipads |
| * Eye pads | * Syringes (medication administration / bolus feeding) |
| * Fm amplification systems or other assistive listening devices | * Technology devices (e.g., switches, computers, word processors, software) |
| * Gauze | * Test materials for central auditory processing assessment |
| * Loaner or demonstration hearing aids | * Test materials for screening speech and language, evaluating speech-reading and evaluating auditory skills |
| * Materials for nonstandard, informal assessment; | * Tongue depressors |
| * Materials used to assist students with range of motion | * Triangular bandage |
| * Mobility equipment (e.g., walkers, wheelchairs, scooters) | * Vision testing machine such as the Titmus |
| * Nebulizers | * 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 Direct Medical Services Other Costs:

This is calculated based on the *Direct Medical Services Materials and Supply Costs*.

***Total Direct Medical Services Other Costs Paid with Federal Funds:***

#### This is calculated based on the Direct Medical Services Materials and Supplies Paid With Federal Funds.

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

This is calculated by subtracting the *Total Direct Medical Services Other Costs Paid with Federal Funds* from the *Total Direct Medical Services Other Costs*.

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

**Table - 9**



## 5C. Depreciation Expense for Direct Medical Services Equipment

#### 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 CISS 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).

***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 - 10**



## 5D. LEA Payroll Information 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.

*SYSTEM GENERATED PAGES*

LEA Payroll Information Summary Report Page

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**

***Provider Category:***

This field is pulled from the *LEA Payroll Information by Position Page*.

***Full Time Equivalent, Employee Hours, Contracted Hours:***

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

***Gross Salaries:***

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

#### Employee Benefits:

This is the total sum of *Retirement, Social Security, Life Insurance, Health Insurance, Other Employee Insurance,* and *Other Employee Benefits* for each provider category listed on the *LEA Payroll Information by Position Page*.

#### Gross Compensation Expenditures:

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

#### Contractor Payments:

This is the total sum of *Contracted Staff Costs* for each provider category listed on the *LEA Payroll Information by Position Page*.

#### Average Hourly Salary:

This calculation is *Total Salaries & Benefits* + *Contractor Payments* / (*Employee Hours* + *Contractor* *Hours*) all from *the LEA Payroll Information Summary Report Page.*

#### Compensation Expenditures Paid With Federal Funds:

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

#### Compensation Expenditures Net Federal Funds:

This is calculated by subtracting *Compensation Expenditures Paid With Federal Funds* from *Gross Compensation Expenditures*.

The table below illustrates the LEA Payroll Information Summary Page in the CISS Cost Report.

**Table – 11**



## 

## 5E. Georgia CISS 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 average hourly wages less than the federal minimum wage per hour. Common errors also include the reporting of costs for a direct medical service. 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 Medicaid-allowable costs for the provider’s CISS Program.

Cost Summary Report Page

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 its CISS program for the cost-reporting period.

**SYSTEM GENERATED DATA**

***Job Category:***

This is a list of each CISS service category reimbursable by Georgia Medicaid from the *LEA Payroll*

***Information by Position Page:***

Employee Salary and Benefits and Contractor Payments:

This is the sum total of the Gross Compensation columns for all job categories within the specified CISS service category from the *LEA Payroll Information by Position Page.*

#### Other Costs:

This is the sum total of the Direct Medical Services other costs, including staff training/travel, materials and supplies, and the Current Year Depreciation column from the *Depreciation Expenses of Direct Medical Services Equipment Page*.

#### 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 Services other costs, from the *LEA Payroll Information Summary* and *LEA Non-Payroll Information Pages*.

#### Net Direct Costs:

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

#### Indirect Costs:

This value is calculated by multiplying *Application of Direct Medical Percentage* 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 *Net Direct Costs* 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 CISS Cost Summary Report.

**Table – 12**



## 5F. Certification of Public Expenditures for the Annual CISS 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 Fee-For-Service (FFS) program, CISS. A brief description of the instructions and the processes to complete the certification of public expenditures (CPE) form is outlined below. The CPE form for the annual CISS Cost Report can be found in Appendix C.

### 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.



***Reporting Period***

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



***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, Total Medicaid Expenditures, Medicaid Interim Payments and Medicaid Cost Settlement. Each of these figures is defined below.

***Total Expenditures***

The Total Expenditures are captured in the Medicaid Cost Reporting and Claiming System (MCRCS) and represent the total allowable cost defined and identified in the Medicaid State Plan for direct medical services. The total expenditures are reported in the MCRCS by each eligible CISS service provider that was included in the time study participant list. Costs are reported on an individual level record basis by the LEA employee or contractor.

The Total Expenditures not only include the salaries and benefits for all staff included in the time study participant list but also include those other costs that are permissible under the Medicaid State Plan. This includes direct medical service materials and supplies and depreciation. The Total Expenditures is the aggregation of these costs net of federal funds plus the application of the LEA’s Unrestricted Indirect Cost Rate.

***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 and Administrative Provider cost pool for the LEA for CISS 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. The sum of the Medicaid expenditures by service type provides for the Total Medicaid Expenditures for the LEA. The Total Medicaid Expenditures therefore represent the portion of state and local expenditures that must be certified in order to draw down federal funds reimbursable under the Medicaid CISS program.

***Medicaid Interim Payments***

The Medicaid Interim Payments field does not require any input by the LEA. This amount will be taken directly from the Medicaid Management Information System (MMIS) and is inclusive of all payments made to the LEA by Medicaid through the interim billing process for the dates of service related to the cost settlement time period.

***Medicaid Cost Settlement***

The Medicaid Cost Settlement amount is calculated in MCRCS by subtracting the Medicaid Interim Payments from the Total Medicaid Expenditures. This amount is pre-populated in the CPE form.

***Section II***

Section II of the form is to be used by the LEA to identify the local account code(s) from which the expenditures identified in Section I above were drawn. Each LEA is responsible for inputting the appropriate account code(s) in this section of the form.

***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.

## 5G. Desk Reviews

The quarterly and annual reports will be desk reviewed by DCH and Public Consulting Group. Providers 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.

## 5H. 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, mileage logs, flight logs, loan documents, insurance policies, asset records, inventory records, organizational charts, time studies, functional job descriptions, work papers used in the preparation of the cost report, trial balances, and cost allocation spreadsheets.

As noted in the CISS Policy and Procedure Manual, the provider is required to maintain cost report work papers for a minimum period of five years or until the completion of any audit, whichever is longer following the end of each cost-reporting period.

Adequate documentation is often not maintained by providers to support costs associated with seminars/conferences and out-of-state travel. Adequate documentation for seminars/conferences includes, at a minimum, a program brochure describing the seminar or a conference program with a description of the workshop attended. The documentation must provide a description clearly demonstrating that the seminar or workshop provided training pertaining to client care-related services or quality assurance.

During the reconciliation and cost settlement processes, the desk reviewed Medicaid-allowable costs for the provider’s CISS Program will be compared to the provider’s interim Medicaid payments for CISS services delivered during the reporting period. If the provider’s 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.**

## 

## 5I. Submitting the Cost Report

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

## 5J. If You Need Help

Please contact the PCG GA MCRCS Team for assistance in completing or submitting the Georgia CISS Medicaid Cost Report. The contact information for the Team is posted to the Dashboard of the web-based system.

# Appendix A: Certified Public Expenditure (CPE) Form for ACE Quarterly Claim

The following CPE form will be used by the LEAs to certify the public expenditures for the quarterly ACE claim. Instructions for completing this form can be found in Section 4E of this manual.

**Certification of Public Expenditures for Administrative Claiming for Education (ACE)**

|  |  |
| --- | --- |
| **LEA Name:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **National Provider Identification (NPI):** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **LEA Address:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **Medicaid Provider Number:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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

**Claimed Expenditures**

This statement is of expenditures that the undersigned certifies are allocable and allowable to the State Medicaid program under Title XIX of the Social Security Act (the Act), and in accordance with all procedures, instruction and guidance issued by the single state agency and in effect during the state fiscal year. **Complete Section I (items 1 through 3), Section II, sign and date below.** **The form must be submitted with your claim.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HEREBY CERTIFY that for the reporting period: |  | From: |  | To: |  |

**Section I:**

|  |  |
| --- | --- |
| 1. Total Expenditures | **$** |
| 2. Total Computable Medicaid Expenditures | **$** |
| 3. Reimbursement Request (#2 multiplied by the FFP Rate) | **$** |

**Section II:**

|  |  |  |
| --- | --- | --- |
| **LEA Financial Account Code** |  |  |
| The expenditures identified above as the match for the federal funds received from Medicaid are drawn from the following approved local account(s): |  |  |

CERTIFICATION STATEMENT BY OFFICER OF THE PROVIDER

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

1. All expenditures presented should be allowable in accordance with federal and the Memorandum of Understanding (MOU) agreement requirements.
2. I have examined this statement, the accompanying supported exhibits, the allocation of expenses and services, and the worksheets for the above indicated reporting period and to the best of my knowledge and belief they are true and correct statements prepared from our books and records in accordance with applicable instructions.
3. The expenditures included in this statement are based on the actual cost recorded expenditures.
4. The required amount of state and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal  funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs.
5. Federal matching funds are being claimed on this report in accordance with the cost report instructions provided by the Georgia Department of Community Health, Division of Medicaid effective for the above indicated reporting period.
6. I am the officer authorized by the referenced government agency to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.
7. I understand that this information will be used as a basis for claims for Federal funds, and possibly State funds, and that a falsification and concealment of a material fact may be prosecuted under Federal or State civil or criminal law.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | |  | |  | |  | |  | |
| Signature of Signer  (CEO, CFO, or Superintendent) |  | | Title of Signer | |  | | Date | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | |  |  | | |
| Printed/Typed Name of Signer | | |  | Address of Signer  (street or P.O. Box, city, state, 5-digit zip) | | |
| ( ) |  | ( ) | | |  |  |
| Contact Phone Number |  | Fax Number | | |  | Email Address |

# Appendix B: Certified Public Expenditure (CPE) Form for Quarterly CISS Interim Payments

The following CPE form will be used by the LEAs to certify the public expenditures for the quarterly CISS interim payments. Instructions for completing this form can be found in Section 5F of this manual.

**Certification of Public Expenditures for Quarterly CISS Interim Payments**

**Instructions:** Please populate the fields below, providing the LEA Name, LEA Address, National Provider Identification (NPI) number, and Medicaid Provider Number. Also identify the reporting period for which the expenditures are being certified.

|  |  |
| --- | --- |
| **LEA Name:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **National Provider Identification (NPI):** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **LEA Address:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **Medicaid Provider Number:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HEREBY CERTIFY that for the reporting period: |  | From: |  | To: |  |

**Claimed Expenditures**

In completing this form, the LEA is certifying that they incurred allowable expenditures during the period identified above that were funded from state/local funds in an amount equal to or greater than the total Medicaid CISS interim payments received for the same period. The undersigned certifies that the expenditures incurred are allocable and allowable to the State Medicaid program under Title XIX of the Social Security Act (the Act), and in accordance with all procedures, instruction and guidance issued by the single state agency and in effect during the state fiscal year. **Complete Section I and sign and date below.**

**Section I:**

|  |  |
| --- | --- |
| 1. Medicaid Interim Payments Received | **$** |

CERTIFICATION STATEMENT BY OFFICER OF THE PROVIDER

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

1. All expenditures presented should be allowable in accordance with federal and the Memorandum of Understanding (MOU) agreement requirements.
2. I have examined this statement, the accompanying supported exhibits, the allocation of expenses and services, and the worksheets for the above indicated reporting period and to the best of my knowledge and belief they are true and correct statements prepared from our books and records in accordance with applicable instructions.
3. The expenditures included in this statement are based on the actual cost recorded expenditures.
4. The required amount of state and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal  funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs.
5. Federal matching funds are being claimed on this report in accordance with the cost report instructions provided by the Georgia Department of Community Health, Division of Medicaid effective for the above indicated reporting period.
6. I am the officer authorized by the referenced government agency to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.
7. I understand that this information will be used as a basis for claims for Federal funds, and possibly State funds, and that a falsification and concealment of a material fact may be prosecuted under Federal or State civil or criminal law.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | |  | |  | |  | |  | |
| Signature of Signer  (CEO, CFO, or Superintendent) |  | | Title of Signer | |  | | Date | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | |  |  | | |
| Printed/Typed Name of Signer | | |  | Address of Signer  (street or P.O. Box, city, state, 5-digit zip) | | |
| ( ) |  | ( ) | | |  |  |
| Contact Phone Number |  | Fax Number | | |  | Email Address |

# Appendix C: Certified Public Expenditure (CPE) Form for Annual CISS Cost Report

The following CPE form will be used by the LEAs to certify the public expenditures for the annual CISS Cost Report. Instructions for completing this form can be found in Section 5G of this manual.

**Certification of Public Expenditures for CISS Medicaid Cost Report**

|  |  |
| --- | --- |
| **LEA Name:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **National Provider Identification (NPI):** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **LEA Address:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **Medicaid Provider Number:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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

**Claimed Expenditures**

This statement is of expenditures that the undersigned certifies are allocable and allowable to the State Medicaid program under Title XIX of the Social Security Act (the Act), and in accordance with all procedures, instruction and guidance issued by the single state agency and in effect during the state fiscal year. **Complete Section I (items 1 through 4), Section II), sign and date below.** **The form must be submitted with your claim.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HEREBY CERTIFY that for the reporting period: |  | From: |  | To: |  |

**Section I:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Total Expenditures | | | **$** |
| 2. Total Medicaid Expenditures | | | **$** |
| 3. Medicaid Interim Payments |  |  | **$** |
| 4. Medicaid Cost Settlement (Line 2 minus Line 3) |  |  | **$** |

**Section II:**

|  |  |  |
| --- | --- | --- |
| **LEA Financial Account Code** |  |  |
| The expenditures identified above as the match for the federal funds received from Medicaid are drawn from the following approved local account(s): |  |  |

CERTIFICATION STATEMENT BY OFFICER OF THE PROVIDER

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

1. All expenditures presented should be allowable in accordance with federal and the Memorandum of Understanding (MOU) agreement requirements.
2. I have examined this statement, the accompanying supported exhibits, the allocation of expenses and services, and the worksheets for the above indicated reporting period and to the best of my knowledge and belief they are true and correct statements prepared from our books and records in accordance with applicable instructions.
3. The expenditures included in this statement are based on the actual cost recorded expenditures.
4. The required amount of state and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal  funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs.
5. Federal matching funds are being claimed on this report in accordance with the cost report instructions provided by the Georgia Department of Community Health, Division of Medicaid effective for the above indicated reporting period.
6. I am the officer authorized by the referenced government agency to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.
7. I understand that this information will be used as a basis for claims for Federal funds, and possibly State funds, and that a falsification and concealment of a material fact may be prosecuted under Federal or State civil or criminal law.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | |  | |  | |  | |  | |
| Signature of Signer  (CEO, CFO, or Superintendent) |  | | Title of Signer | |  | | Date | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | |  |  | | |
| Printed/Typed Name of Signer | | |  | Address of Signer  (street or P.O. Box, city, state, 5-digit zip) | | |
| ( ) |  | ( ) | | |  |  |
| Contact Phone Number |  | Fax Number | | |  | Email Address |