

Ohio Medicaid School Program Cost Report Instructions



Guide to Cost Reporting for
July 1, 2023 to June 30, 2024



**Department of
Medicaid**

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I. Introduction

A. The Medicaid School Program General Workflow

The Ohio Medicaid School Program (MSP) establishes a way for districts and schools to receive federal matching funds for Medicaid covered services provided by qualified medical practitioners to eligible students. Districts and schools can use this Guide to MSP Cost Reporting for the Ohio Medicaid School Program with the [Guide to Time Studies for the Ohio Medicaid School Program \(MSP\)](#) and [Medicaid School Program Ohio law](#).

1. The following are eligible to participate in the MSP: city, exempted village and local school districts; community schools; the Ohio State School for the Deaf and the Ohio School for the Blind. To participate in MSP, a district or school indicated above must enroll as a Medicaid provider in accordance with paragraph [Ohio law](#) (Throughout this document, the term **“provider”** describes entities enrolled to participate in the MSP).
2. Providers deliver allowable Medicaid services as included in each student’s individualized education program (IEP) to both Medicaid and non-Medicaid eligible students. Authorized services identified in [Ohio law](#) delineates specific services. “Medicaid eligible student” refers to a student enrolled in the Medicaid program.
3. Providers are required to submit claims for services provided to the Ohio Department of Medicaid via a) Electronic Data Interchange trading partner or b) The Provider Network Management (PNM) portal. Ohio Department of Medicaid reimbursements for claims to MSP providers are based on interim payment rates established in the appendix of [Ohio law](#). Payments to MSP providers are for the federal financial participation rate only.
4. Providers are required to participate in quarterly Random Moment Time Studies to determine and document percentage of time (effort) spent on types of activities (See [Ohio law](#) for details of the Random Moment Time Studies process, see the [Guide to Time Studies for the Ohio Medicaid School Program](#)).
5. After the MSP program year (July 1 through June 30), providers prepare MSP Cost Reports documenting actual costs of providing the allowable Medicaid services. To ensure all the information is accurate, each MSP provider is required to contract a (non-direct employee) certified public accountant to complete an Agreed-Upon Procedure Engagement (AUPE) of the MSP Cost Report. This is required per [Ohio law](#).
6. Once the AUPE is complete, ensure all adjustments (if applicable) are completed and the cost report is revised. The completed MSP cost reports, AUPE, and any supporting documents are required to be submitted through the PNM Web Portal. After submission of the cost report, the review process (DEW) and reconciliation process (ODM) begins. If the MSP Cost Report shows that the provider’s costs exceeded payment received, the provider will be reimbursed the difference based on the ODM cost report reconciliation process. If the MSP Cost Report shows that a provider’s costs were less than payments received, the provider is required to refund money to the Ohio Department of Medicaid. All adjustments collected or paid are at the applicable federal financial participation rate.

B. Reimbursable Activities Overview

Direct Services: This means the direct provision of authorized Medicaid services, including administration activities that are integral to the delivery of services provided to Medicaid eligible students. Please consult [Ohio law](#) for a detailed discussion of the types of services that are allowable/reimbursable when provided by the appropriately specified and credentialed practitioners of the healing arts.

Targeted Case Management: Targeted Case Management services are defined as those services identified as Medicaid Targeted Case Management services in a child's IEP and delivered by a qualified Targeted Case Manager that assists the child in gaining access to medical, social, educational and other needed services relative to the educational needs as identified in the child's IEP. Targeted Case Management also includes the administrative component that is integral to the delivery of Targeted Case Management. The amount, scope and duration of the Targeted Case Management, as well as the Targeted Case Manager responsible for providing the Targeted Case Management service, as indicated in the child's IEP.

The components of Targeted Case Management services are:

- Assessment;
- Care planning;
- Referral and linkage; and
- Monitoring and follow up.

Administrative Activity: Administrative activities provided in support of the Medicaid program that are **NOT** a part of the delivery of direct medical services, including Targeted Case Management. Administrative activities include but are not limited to: Medicaid outreach; facilitating Medicaid eligibility determinations; health-related provider relations; and program planning, development and interagency coordination.

Transportation: Transportation services are limited to specialized transportation indicated on a student's IEP. Transportation services are only reimbursable for a student on the day the student receives an eligible, reimbursable service, as defined in [Ohio law](#) and the Ohio Department of Education and Workforce reports, known as "T1/T2" reports, include transportation costs.

C. Overview of Time Studies

One of the main drivers of MSP is the use the Random Moment Time Study. Random Moment Time Study is a sampling methodology used to determine, in a statistically significant manner, the percentage of time spent on different tasks by different types of people. The time study divides participants into three cost pools (see Reimbursable Activities section above). Each pool is mutually exclusive, which means each person is only in one cost pool. However, the activity codes for each pool may be applicable to more than one program. For instance, nurses in the direct services pool may perform significant amounts of direct services claimable through MSP, but also may perform some Medicaid administrative activities as well.

II. General Instructions

In order to participate in cost reporting, the MSP provider must participate in the Random Moment Time Study process, submit and be paid for interim claims for reimbursement, and timely submit an AUPE reviewed Cost Report.

An overview provides for the following:

- A. Reporting period;
- B. Filing deadline;
- C. Record retention;
- D. Overview of the MSP Cost Report;
- E. General guidelines for completing the Cost Report;
- F. Allowable and unallowable cost guidelines;
- G. Administrative overhead costs;
- H. Revenue; and
- I. Documentation.

Detailed instructions for completing the Cost Report are in Section III of the MSP Cost Report Instructions.

The MSP Cost Report is designed to capture the actual cost of Medicaid reimbursable services. Annually, or as needed, the department will update and place an electronic version of the MSP Cost Report and Instructions on the department's website. Additional downloadable reports will be available for the districts to complete the MSP cost reporting process. These reports include but are not limited to Indirect Cost Recovery Rates, Random Moment Time Study percentage and MSP Medicaid Eligibility Rates.

A. Reporting Period

The reporting period for the MSP Cost Report is July 1 through June 30.

B. Filing Deadline

The MSP Cost Report must be completed and filed with DEW, through the Cost Reports and Rate Settings Portal, within 18 months following the end of the cost reporting period unless a written request is made 30 calendar days prior to the deadline. Effective for the 7/1/23 -6/30/24 cost reporting period, the cost reports are due by December 31, 2025.

C. Record Retention

Per [Ohio law](#), records shall be maintained and disclosed by providers in accordance with rule [Ohio law](#) of the Administrative Code. Records necessary to fully disclose the extent of services provided and costs associated with these services shall be maintained for a period of six years from the end of the cost reporting period based upon those records or until any initiated audit, review, investigation, or other activities are completed and appropriately resolved, whichever is longer.

D. Overview of the MSP Cost Report

The brief instructions provided in this section are not comprehensive and are intended to generally

familiarize the reader with the MSP Cost Report. Detailed instructions for completing the Cost Report are in Section III of the Instructions.

The Ohio Medicaid Schools Program Cost Report is an Excel spreadsheet with various worksheets for reporting a provider's total actual cost. Many of the worksheets within the spreadsheet will automatically calculate based on the information the MSP provider or their representative input into the applicable sheets.

E. Guidelines for Completing the MSP Cost Report

It is important to note that all costs associated with the provider's operation of the MSP are on the MSP Cost Report. However, not every page of the MSP Cost Report will require direct data entry. Only the Certification Page, Provider Data, Statistics, Direct Medical Cost, Targeted Case Management Cost, Direct Admin Cost, Transportation Cost, Settlement, Payroll Costs and Contract Costs worksheets require direct data entry.

F. Allowable and Unallowable Cost Guidelines

MSP providers shall adhere to the following guidance:

1. The cost principles contained in [2 CFR 225](#),
2. The general administrative rule contained in [45 CFR 92](#),
3. **All** applicable rules found in [Ohio law](#), and
4. The MSP Cost Report instructions.

Any costs specifically subsidized by other federal monies are unallowable, except for federal funds authorized by federal law for use in matching other federal funds.

When calculating depreciation for reporting purposes, the straight-line method of depreciation must be used.

G. Administrative Overhead Costs

Administrative Overhead costs are those incurred for common or joint objectives and cannot be readily identified with a particular final cost objective (i.e., salary, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.)

1. A provider may choose any allowable allocation methodology found in [2 CFR 225](#) if the cost is treated consistently between reporting periods and with other costs incurred for the same purpose in like circumstances and if it: Is incurred specifically for the award;
2. Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received; and/or
3. Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective is unclear.

Indirect Cost Rate:

MSP providers can report an Indirect Cost Rate if the rate has been approved by the Ohio Department of Education and Workforce.

H. Revenue

Revenue is not reported on the MSP Cost Report. However, if an expense is incurred where the provider has received federal revenue to assist in paying the expense, the amount of the expense being reported in allowable areas should be reduced (net applicable credit).

I. Documentation

The provider is required to maintain detailed records to evidence actual Medicaid allowable services expenses. During the required AUPE, the documentation will be utilized to trace reported costs on the MSP Cost Report to the data source (e.g., general ledger).

Documentation includes, but is not limited to, accounting records, invoices, payroll journals, Personal Activity Reports (PAR)/Time and Effort Logs, IEPs, Parental Consent, evidence of orders/referrals/prescriptions. Methodologies for allocating costs to various programs and services should also be adequately documented and available for review.

III. Detailed Instructions for Completing the Cost Report

As noted earlier in the guide, the MSP Cost Report is designed to capture the actual costs of the provider. Since the summary worksheets are formula driven, they are “locked” to provide additional assurance of accuracy. Providers will only need to access specific worksheets to input provider and financial data. These worksheets include: Certification Page; Provider Data; Statistics; Direct Medical Cost; Targeted Case Management Cost; Direct Admin Cost; Transportation Cost; Settlement; Payroll Costs; and Contract Costs worksheets.

The MSP Cost Report is formula driven and will use the provider and financial data inputted by the provider. This information, along with the Random Moment Time Study, IEP Rate and Medicaid Eligibility Rate is used in various formulae to compute the Cost Summaries for Direct Services, Targeted Case Management and Administrative Claiming.

The MSP Cost Report also will include for each provider the district-specific IEP Rate and Medicaid Eligibility Rates. Further detail in the “Allocation Basis” section of this guide explains these factors.

The MSP Cost Report worksheets include the following:

- A. Certification Page (Exhibit 1);
- B. Provider Data (Exhibit 2);
- C. Statistics (Exhibit 3);
- D. Time Study (Exhibits 4a-4c);
- E. Cost (Exhibits 5a-5d);
- F. Settlement (Exhibit 6);
- G. Payroll Costs (Exhibit 7);

- H. Contract Costs (Exhibit 8);
- I. Payment Summary (Exhibit 9).

The following describes in detail each worksheet noted previously.

A. Certification Page

This worksheet serves as the provider's primary contact information for any questions regarding the data provided in the Medicaid School Program (MSP) cost report. The information is primarily populated from setting in the "Provider Data" and "Summary of Cost" worksheets but requires certain identifying information from the school's main contact person regarding the MSP. The contact information on this sheet should be the name of the school representative that will certify the MSP cost report through the Cost Report and Rate Setting Portal ODM portal.

Exhibit 1

MEDICAID SCHOOL PROGRAM COST REPORT Certification Statement			Complete Yellow Shaded Areas Only
Provider Name and Address:		School Name	
Provider (District) Name		IRN 123456	
Address line 1		7/1/2022 to 6/30/2023	
Address line 2			
City, OH, zip code			
Reporting Period:		Type of Report	
From: (DD/MM/YYYY) 7/1/2022		<input type="checkbox"/> Initial Cost Report	
To: (DD/MM/YYYY) 6/30/2023		<input type="checkbox"/> Final Cost Report	
a. Total Computable Expenditure by Type:		Information Retrieval Number (IRN):	
	Total Computable	Medicaid Provider Number:	
Medical Services	8017701	National Provider Identifier (NPI):	
TCH	8017701		
Administration	80	b. Claimed Expenditures:	
Transportation	8017701	This statement is an expenditure that the undersigned certifier are all allocable and allowable to the Ohio Medicaid program under Title VIII of the Social Security Act (the Act), in accordance with all procedures, instructions and evidence issued by the final state agency in effect during the Year ended 6/30/2023	
Total	8017701		
<p>INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED HEREIN MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL AND/OR STATE LAW.</p> <p>CERTIFICATION BY OFFICER OF THE PROVIDER</p> <p>I HEREBY CERTIFY that:</p> <p>1. I have examined this statement, the accompanying Supporting Schedules, the allocation of expenses and services, and the attached Worksheets for the period from 7/1/2022 to 6/30/2023 and that to the best of my knowledge and belief they are true and correct statements prepared from the books and records of the Provider in accordance with applicable instructions.</p> <p>2. The expenditures included in this statement are based on the actual cost of recorded expenditures.</p> <p>3. All cost included herein comply with certified Public Expenditure (CPE) requirements and all local, state and federal requirements (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).</p> <p>4. Federal funds are being claimed on this report in accordance with the Cost Report instructions provided by ODE effective for the above reporting period.</p> <p>5. I am the officer authorized by the referenced provider to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.</p> <p>6. I understand that this information will be used as a basis for claims for federal funds, and possibly state funds, and that falsification and concealment of a material fact may be prosecuted under federal or state civil or criminal law.</p>			
SIGNATURE (Officer of the Provider)		DATE (DD/MM/YYYY)	
TITLE		PHONE NUMBER (XXX)XXX-XXXX	
		E-MAIL ADDRESS	

Certification Page Instructions

Apart from the fields listed below, some data automatically populates from other Exhibits.

Field	Title	Source
Cells D9-D12	Provider Name and Address	Enter the name and address as reported to the Department of Medicaid.
Cell D15	Reporting Period From	Enter the date (mm/dd/yyyy) of the FIRST day of the Cost Report period.
Cell D17	Reporting Period To	Enter the date (mm/dd/yyyy) of the LAST day of the Cost Report period.
Cells I15-I16	Type of Report	Check which report, initial or final, this Cost Report is (check one only).
Cell J20	Information Retrieval Number	Enter the IRN as assigned by the Ohio Department of Education and Workforce.
Cell J23	Medicaid Provider Number	Enter the provider number assigned by the Ohio Department of Medicaid.
Cell J26	National Provider Identifier	Enter the NPI as assigned by the federal government.
Cells C63-K69	Certification by Officer of the Provider Signature Title Date Phone Number E-Mail Address	Eligible officers of the provider district may include either the treasurer or the superintendent (both officers are not necessary).

B. Provider Data

This worksheet serves to populate the spreadsheet with provider identification information including name, Medicaid Provider Number, National Provider Identifier, etc.

Exhibit 2

MEDICAID SCHOOL PROGRAM COST REPORT
Provider Data

Exhibit 2
School Name
IRN 123456
7/1/2022 to 6/30/2023

Complete Yellow Shaded
Areas Only

		Reporting Period	Cost Report Date Month/Day/Year (mm/dd/yyyy)
Provider Name	0	FROM	7/1/2022
Information Retrieval Number (IRN)	0	TO	6/30/2023
Medicaid Provider Number	0		
National Provider Identifier (NPI)	0		

Provider Name:	0	Prepared by:	
Business Manager/Treasurer:		Preparer's Phone:	
Provider Contact:		Preparer's E-mail Address:	
Contact Phone:			
Contact E-mail Address:			
Provider Address 1	0		
Provider Address 2			
Provider City, State, Zip	0		

Initial Due Date 12/31/2020

Time Period of Time Study
Begin 7/1/2022

Time Period of Time Study
End 6/30/2023

Provider Unrestricted
Indirect Cost Rate from

< > 1 Certification Page 2 Provider Data 3 Statistics 4A Time Study 5A Direct Medical Cost

Provider Data Instructions

Apart from the fields listed below, some data automatically populates from the Certification Page – Exhibit 1.

Field	Title	Action
Cell B20	Business Manager/Treasurer	Enter district business manager or treasurer's name.
Cell B21	Provider Contact	Enter the name of the person in the district who was the lead for preparing this Cost Report.
Cell B22	Contact Phone	Enter the phone number of the person in the district who was the lead for preparing this Cost Report.
Cell B23	Contact Email Address	Enter the email address of the person in the district who was the lead for preparing this Cost Report.
Cell B36	Provider Restricted Cost Rate	Enter the district's indirect cost rate per the Ohio Department of Education and Workforce.
Cell E19	Prepared By	Enter the name of the person who prepared this Cost Report.
Cell E20	Preparer's Phone	Enter the phone number of the person who prepared this Cost Report.
Cell E21	Preparer's Email Address	Enter the email address of the person who prepared this Cost Report.

Some of the unique information required for MSP:

- **Medicaid Provider Number:** Also known as the Ohio Medicaid Legacy Provider number, this is a unique state-level identifying number issued by the Ohio Department of Medicaid to Medicaid providers.
- **National Provider Identifier (NPI):** This is a unique national-level number required for submitting claims under the Medicaid program.
- **Unrestricted Indirect Cost Rate:** The district also will input its Ohio Department of Education and Workforce approved Unrestricted Indirect Cost. This Unrestricted Indirect Cost Rate is used to differentiate the restricted Indirect Cost Rate used with the traditional education programs. Please note an Unrestricted Indirect Cost Rate is unallowable for United States Department of Education programs (such as Title I, IDEA-B, Title II-A, etc.).

For providers that use the Unrestricted Rate for an education program, the district will be required to refund the funds with non-federal dollars to the Department of Education and Workforce. In addition, the provider will lose approval of both Restricted and Unrestricted Indirect Cost Rates. The Department of Education and Workforce will update and maintain the approved Indirect Cost Rates on its website for easy access. If a link to the Indirect Cost spreadsheet is not available on the MSP Web page, the district should access the Department of Education and Workforce's website and type "Indirect Cost Recovery" in the search box.

C. Statistics

As part of the cost reconciliation formula, the cost summary worksheets must take into account who is receiving the services. This worksheet serves to provide up to four rates for proper cost allocation. The four key rates are:

1. Individualized Education Program (IEP) Rate;
2. Standard Medicaid Eligibility Rate; and
3. IEP-Related Services Student Medicaid Eligibility Rate (not currently being used);
4. Transportation Statistics (optional)

Each rate is designed for a specific purpose. For services delivered to IEP students, the **IEP Rate** identifies the percentage of Medicaid students in a provider's district with IEPs compared to total IEP students. Through the Electronic Data Interchange partnership, the district submits all students with IEPs to the Ohio Department of Medicaid's Cost Report and Rate Setting Portal for Medicaid matching. The system will determine the number of students with IEPs who are actually eligible. This information entered into *Sheet 3 "Statistics"* calculates the IEP Rate.

$$\text{IEP Rate} = \frac{\text{Medicaid Students with IEPs}}{\text{Total IEP Students}}$$

The standard Medicaid Eligibility Rate (**MER**) identifies the number of students who are Medicaid eligible compared to total students within the provider's district. Again, via the Electronic Data Interchange partnership and at the same time the number of IEP students is sent to the Medicaid Management Information System for matching, the total student population of the district also is sent. The system will complete a match of the total students submitted to determine the number of students who are Medicaid eligible. Note: the Medicaid Eligibility Rate matches all students, regardless if they have IEPs.

$$\text{MER} = \frac{\text{Medicaid Eligible Students}}{\text{Total Students}}$$

Transportation Statistics:

MSP reimburses districts for allowable transportation costs for a student on days when a MSP-reimbursable service is delivered on the same day (one to and from trip per day). Additionally, personnel costs, 'other transportation' costs and purchased service costs associated with allowable transportation are reimbursable. These costs can be determined from the Ohio Department of Education and Workforce's T2 Report indicating allowable transportation costs. All transportation costs are prorated against the number of Medicaid-eligible students

Exhibit 3

MEDICAID SCHOOL PROGRAM COST REPORT Medicaid Eligibility Rate (MER) Calculation

Exhibit 3
School Name
IRN 123456
to 6/30/2023

7/1/2022

Enter Data for Applicable Period

ENTER DATA IN ALL YELLOW, GREEN, AND SALMON COLORED AREAS

This data comes from the ODM MER Data Results.

This Data Comes from the District IEP Student Count Data.

This Data comes from the ODM MITS.

AUP Audit Adjustments

Medicaid Eligibility Rate - All Students

Total Number of Students: Medicaid Eligible

Total All Students

Computed Medicaid Eligibility Rate - All Students

Reported	Audit Adj.	Revised
		0
		0
0.00%		0.00%

Medicaid Eligibility Data - IEP Students

Total Number of IEP "Regular" Medicaid Eligible Students

Total Number of IEP "SCHIP" Medicaid Eligible Students

Total Number of IEP "ACA Expansion" Medicaid Eligible Students

Total Number of IEP Students

		0
		0
		0
		0

Medicaid Eligibility Rate - IEP Related Service Students

Total Number of IEP Medicaid Eligible Students

Total Number of IEP Students with a MSP Billable Service

Computed Medicaid Eligibility Rate - All IEP Related Service Students

Computed Medicaid Eligibility Rate - Regular Medicaid - IEP Related Services

Computed Medicaid Eligibility Rate - SCHIP - IEP Related Services

Computed Medicaid Eligibility Rate - "ACA Expansion"- IEP Related Services

0		0
#DIV/0!		#DIV/0!
#DIV/0!		#DIV/0!
#DIV/0!		#DIV/0!
#DIV/0!		#DIV/0!

Transportation

T1 Special Education Student Count

Days Special Education Student Count

Total Special Education Instructional Days

Number of Paid Claim Trips

DDE Special Education Transportation Rate Per Student Per Year (From T-2 Report Data)

1		1
1		1
1		
1		1

< > 1 Certification Page 2 Provider Data 3 Statistics 4A Time Study 5A Direct Medical Cost 5D Transportation Cost

Statistics Instructions

Data entered into this exhibit calculates the various percentages based on the school's population. Calculations from Exhibit 3 — incorporated with salary and time study data — calculate the actual cost of services for the school district.

Medicaid Eligibility Rate-All Students

Field	Name	Action
Cell D15	Total Number of Students: Medicaid Eligible	Enter resulting number by comparing the total student count in the second full week in October of the applicable Cost Report period to the Medicaid Master Recipient File.
Cell D16	Total All Students	Total students per the Average Daily Membership (ADM) per Ohio law .

Medicaid Eligibility Rate- IEP Students

Field	Name	Action
Cell D20	Total Number of IEP "Regular" Medicaid Eligible Students	Enter count of total Regular Medicaid eligible students with IEPs in the second full week of October (this should be consistent with information generated by the Ohio Department of Medicaid for MER/SER).
Cell D21	Total Number of IEP "SCHIP" Medicaid Eligible Students	Enter count of total SCHIP eligible students with IEPs in the second full week of October (this should be consistent with information generated by the Ohio Department of Medicaid for MER/SER).
Cell D22	Total Number of IEP "ACA Expansion" Medicaid Eligible Students	Enter count of total ACA Expansion eligible students with IEPs in the second full week of October (this should be consistent with information generated by the Ohio Department of Medicaid for MER/SER).
Cell D23	Total Number of IEP Students	Enter count of all students with active IEPs in the second full week in October (this should be consistent with information submitted to the Ohio Department of Medicaid for MER/SER).

Transportation Ratios

Field	Name	Action
Cell D33	T1 Special Education Student Count	Enter the number from the T1 report submitted to and approved by the Ohio Department of Education and Workforce.
Cell D34	Days Special Education Student Count	Enter the number from the T1 report submitted to and approved by the Ohio Department of Education and Workforce.
Cell D35	# of Paid Claim Trips	Enter the number of one-way trips for which claims were billed and reimbursed. The transportation service date shall be within the same cost-reporting period.
Cell D37	Special Education Transportation Rate from T2 Report	Enter the number from the T2 report submitted to and approved by the Ohio Department of Education and Workforce.

Exhibit 4C* – Cost Pool 3 Administration Personnel

Enter time study results for Administration (*cost pool 3*) in the column titled “Activity % from Time Study”. All other data and calculations are self-calculated.

Activity % from Time Study

* Note: Currently, there are no active participants in OH MSP Cost Pools 2 or 3.

E. Costs

The MSP Cost Report work sheets are summary worksheets that contain formulas that utilize data elements from other worksheets to calculate the reimbursement amount. These worksheets lock data entry to ensure the formulas are not altered and are only directly affected by the information or data drawn from worksheets 2-5D, and worksheets 7-8.

Exhibit 5

MEDICAID SCHOOL PROGRAM COST REPORT							
Summary of Cost - Direct Medical Services							
Blue Text = MER %				Complete Yellow Shaded Areas Only		7/1/2022	
Purple Text = RMTS %							
Direct Medical							
I. Job Category	Total Salary (including benefits)	Indirect Cost Rate	Salary plus indirect cost	Direct Medicaid RMTS %	Regular Medicaid MER %	SCHIP Medicaid MER %	ACA Expansion Medicaid MER %
		0.00%		37.13%	#DIV/0!	#DIV/0!	#DIV/0!
Pool 1	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!
Total Cost Pool 1	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!
II. Purchased Services	Total Cost				Regular Medicaid MER %	IEP % SCHIP	ACA Expansion Medicaid MER %
					#DIV/0!	#DIV/0!	#DIV/0!
Purchased Direct Medical services	\$0				#DIV/0!	#DIV/0!	#DIV/0!
Billing cost for direct medical services	\$0						
Audit Fee	\$0						
Total Purchased Services and Admin	\$0				#DIV/0!	#DIV/0!	#DIV/0!

Notes:

1. In Section I, “Job Category,” above, the reimbursable costs from the Payroll and Employee Related Expenses worksheets [Exhibit 7] are brought forward and placed into “Total

Salary/Benefits/Other.”

2. On worksheet “5A – Direct Medical Cost” the “Direct Medicaid RMTS %” is applied to the “total salaries and benefits” column and allocated based on the MER percentages. However, section II “Purchased Direct Medical Services” costs do not factor in the Random Moment Time Study percentage. The contract between the district and the vendor to provide Medicaid reimbursable activities requires sufficient detail to document the amount of time and cost attributable to Medicaid activities.

Worksheets 5A, 5B, and 5C

Most cells in worksheets 5A, 5B (auto populated), and 5C (auto populated) populate using the Payroll Costs & Purchased Services Worksheets. MSP providers are free to use alternative methods to aggregate payroll costs for the three cost pools but must submit the electronic files with their Cost Reports to facilitate the AUPE and cost reconciliation processes.

Direct Medical Cost Instructions

The following instructions only apply to yellow highlighted fields on Worksheet 5A. The only manual data entered into this worksheet are under **II. Purchased Services** and **III. Allowable Medical Equipment and Supplies**.

II. Purchased Services

Field	Name	Action
Cell B18	Billing cost for direct medical services	If the provider contracts with an outside entity to bill for medical services, enter the actual allowable cost of billing activities.
Cell B19	Audit Fee	Enter the cost for the CPA firm completing AUPE.

III. Allowable Medical Equipment and Supplies

Field	Name	Action
Cell B34	Direct Medical supplies	Enter the actual cost of allowable medical supplies.
Cell B35	Direct Medical equipment (Less than Capitalization threshold)	Enter the actual cost of allowable, medical equipment in compliance with HIM 15-1.
Cell B36	Depreciation	Enter the allowable depreciation for the Cost Report period for capitalized direct medical equipment.

TCM Cost* Instructions

The only manual data entered into this exhibit are II. Purchased Services.

II. Purchased Services

Field	Name	Action
--------------	-------------	---------------

N/A	Purchased TCM Services	Enter the actual contract cost of purchased direct medical services. No overhead (indirect costs) is permissible for contracted services.
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Administration Cost* Instructions

All data automatically populates from the payroll exhibit.

Field	Name	Action
N/A	Purchased TCM Services	Enter the actual contract cost of purchased direct medical services. No overhead (indirect costs) are permissible for contracted services.

**NOTE: Currently, there are no active participants in Cost Pools 2 or 3; therefore, no costs are included.*

Exhibit 5d

Use Exhibit 5D to report the cost of transportation services.

Exhibit 5D				
School Name	IRN 123456			
7/1/2022	to 6/30/2023			
Complete Yellow Shaded Areas Only				
Transportation Expense (T-2) - Miscellaneous Data				
SPECIAL EDUCATION DATA				
1	Total Number of Special Education Students (Should match T-1)			
2	Total Number of Days School is in Session for Special Ed. Program			
T-2 Service Type I, Itemized Expense				
Type	Description	Amount		
I	Supervisor			
I	Secretary Clerk			
I	Regular Driver Salaries			
I	Substitute Driver Salaries			
I	Bus Attendant Salaries			
I	Mechanic			
I	Mechanic Helper			
I	Retirement			
I	Worker's Compensation			
I	Employee Insurance			
I	Physical Exams and Drug Test (Drivers)			
I	Certification and Licensing Cost			
I	Training (All)			
I	Maintenance and Repairs			
I	Tires and Tubes			
I	Fuel			
I	Bus Insurance			
I	Maintenance Supplies			
I	Facility Rent Cost			
I	Utilities			
I	Bus Lease Cost			
I	Other			
Total		0		
Transportation Expense (T-2) - Summary				
Type	Description	Per T-2	Adj.	Amended Total
I	Board Owned and Operated School Buses	0		0
II	Contractor Owned School Buses			0
IA	Contracted With Other District			0
III	Public Transit or Taxi			0
V	Board Owned Vehicle Other than School Bus			0
VI	Privately Owned Vehicles Other than School Bus			0

< >
1 Certification Page
2 Provider Data
3 Statistics
4A Time Study
5A Direct Medical Cost
5D Transportation Cost
6 Settlement
7 Payroll Co

Transportation Costs Instructions

Field	Name	Action
Cells C14-C35	Amount	Enter amounts in each category from the T-2 Type I, Itemized Expense Report from DEW

Field	Name	Action
Cells C42-D47	Per T-2	Enter amounts in each category from the T-2 Summary Report from DEW
Cells D42-D47	Adj.	Enter amounts in applicable categories if transportation services are not done using a specially adapted vehicle

If a provider seeks Medicaid reimbursement for transportation, the provider also must submit copies of the T1 and T2 in .pdf format with the Cost Report submission.

F. Settlement

This worksheet uses data to reconcile reimbursable activities and paid claims received. Certain locked and populated cells import from other parts of the workbook. The Medicaid reimbursement amount received to date by the MSP provider must be entered by the provider.

Exhibit 6

MEDICAID SCHOOL PROGRAM COST REPORT

Reconciliation and Settlement

Purpose: to reconcile interim claims received against the actual allowable costs identified for the reporting period

Complete Yellow Shaded Areas Only

Exhibit 6

School Name

IFN 123456

Exhibit #	Reconciliation	Total	Direct Medical			TCM			Admin	Transportation				
			Interim Paid	Regular	SCHIP	Expansio n	Regular	SCHIP		Expansio n	Regular	SCHIP	Expans on	
Exhibit 5A	Summary of Cost - Direct Medical Services			#DIV/0!	#DIV/0!	#DIV/0!					\$0			
Exhibit 5B	Summary of Cost - TCM Activities						#DIV/0!	#DIV/0!	#DIV/0!		\$0			
Exhibit 5C	Summary of Cost - Administrative Activities										\$0			
Exhibit 5D	Summary of Cost - Transportation Services											#DIV/0!	#DIV/0!	#DIV/0!
	Total Certified Public Expenditures (CPE)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		\$0	#DIV/0!	#DIV/0!	#DIV/0!
	Total Interim Medicaid Claims Received (inc Trans)	\$0												

SETTLEMENT AND CALCULATION OF FMAP/FFP PERCENTAGES							
	Total	7/1/19 - 9/30/19	10/1/19 - 12/31/19	1/1/20 - 3/31/20	4/1/20 - 6/30/20	Calculated Amount	ODM Use only
Regular: Medical, TCM and Transportation	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
ALP Unit Cost Adjustment (if applicable)	\$0						
Amount After Adjustment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Regular Medicaid - FFP %		63.08%	63.02%	63.02%	63.02%	#DIV/0!	\$0
Applicable FFP	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0
Transportation	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0
Proportionate Interim Claims Paid						#DIV/0!	\$0
Total Reconciliation						#DIV/0!	\$0

SCHIP: Medical, TCM and Transportation	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
ALP Unit Cost Adjustment (if applicable)							
Amount After Adjustment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
SCHIP Medicaid - FMAP %		97.85%	95.61%	95.61%	95.61%	#DIV/0!	\$0
Applicable FMAP	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0
Transportation	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0
Proportionate Interim Claims Paid						#DIV/0!	\$0
Total Reconciliation						#DIV/0!	\$0

ACA Expansion: Medical, TCM and Transportation	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
ALP Unit Cost Adjustment (if applicable)							
Amount After Adjustment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
ACA (Group B) Medicaid - FMAP %		93.00%	93.00%	93.00%	93.00%	#DIV/0!	\$0
Applicable FMAP	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0
Transportation	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0
Proportionate Interim Claims Paid						#DIV/0!	\$0
Total Reconciliation						#DIV/0!	\$0

Medicaid administrative	\$0	\$0	\$0	\$0	\$0		
Applicable Administrative %		50.00%	50.00%	50.00%	50.00%		
Applicable Admin	\$0	\$0	\$0	\$0	\$0		0
Total Reconciliation							0.00

MSP Reimbursement Summary	Amount
Total Reimbursable Costs (Total Medicaid Allowable Costs x FFP Rates)	#DIV/0!

Note:

- The reconciliation is a Summary of the MSP Cost Report Allocation.

2. This document compares the reimbursable activities to the paid claims already received by the district.
3. This sheet is formula driven; therefore, the district personnel or authorized representative should not input any data on this page, except in the shaded area.
4. The settlement will document amounts owed to the district or owed back to Ohio Department of Medicaid.

Settlement Instructions

Field	Name	Action
Cell D16	Total Interim Medicaid Claims Received	Enter Total Claims from the Billing Agent Interim Claims Accounting System.

G. Payroll Costs

This sheet must be entered by the provider and uses data to determine the total allowable costs for salary and benefits for the various professionals providing services. They are structured to begin with total amounts computed by the district. Reductions to the Gross Salary are then reported on a participant basis. The result is the net amount of personnel expenditures used for the MSP Cost Report. This worksheet is the key to what figures the program uses to calculate the district's allowable expenditures. Due to the number of participants, the district should input the "Total Gross Salary" for the given participants but maintain corresponding accounting records that support the amounts.

Districts must maintain proper documentation to support these expenditures. This includes, but is not limited to, accounting records, time and effort documentation (logs or semi-annual certification).

Notes: The district (or authorized personnel) enters the following information in the spreadsheet: "Total Gross Salary," Funding and Percentages (Adjustments) and Employee Benefits.

Payroll Costs Instructions

All data to facilitate cost settlement of all cost pools (1, 2 and 3) automatically populates except for actual paid claim cost data.

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Purchased Services Instructions

Field	Name	Action
Cell B##	Contracted Providers Company Name	Name of contractor
Cell C##	Therapist	Name of contracted employee
Cell D##	Service Category	Category selected from drop-down menu
Cell E##	Purchased Services Costs	Enter total costs for those services
Cell F##	Is position funded in part or totally by other federal grant? "Y" or "N"	Yes or No
Cell G##	Percentage funded with federal grant.	If this position is partially funded by other federal dollars, please indicate the percent funded.
Cell I##	State Match required for federal funds	State Match required for federal funds
Cell J##	Adjustment to Purchased Services	Other amounts to be removed

Appendix A

Timeline for Cost Report Processing

For good cause and upon written request from the MSP provider, [Ohio law](#) states that DEW, in agreement with ODM, can grant an extension of the cost report filing deadline. The written request is to be submitted to the Office of Whole Child at DEW thirty calendar days before the cost report submission deadline specified in this rule. The request will include information explaining the facts and circumstances giving rise to the need for a cost report extension, projected timeline for filing the cost report, and any other information which the MSP provider would like to have considered. Upon reviewing the written request, DEW can, at its sole discretion, request additional information, approve, or deny the extension.

Should it become necessary for DEW or ODM to extend a timeline, DEW and ODM will agree upon the new timeline and DEW will notify the MSP provider and/or the billing agent working with the MSP provider of the new timeline and the reason for the extension.

Timeline for Cost Report (CR) Process

Cost Report Start	Cost Report (CR) Year End	RMTS Data received by DEW from Contractor (including Provider listing)	CR Master from DEW to MSP Providers	CR received by DEW from MSP Provider	DEW Reviewed CR to ODM	ODM Review Complete*	ODM Waiver Letters to MSP Providers	Due Date for MSP Provider Appeal	Adjudication / Payments/ Recoveries Processed
July 1 each year	June 30 following calendar year	8/30 after CR year end	1/31 year after CR year end	12/31 year after CR year end	2/28 two years after CR year end	7/15 two years after CR year end	7/31 two years after CR year end	8/31 two years after CR year end	9/30 two years after CR year end
Example 7/1/22	6/30/23	8/30/23	1/31/24	12/31/24	2/28/25	7/15/25	7/31/25	8/31/25	9/30/25

*Review included working with billing agents to resolve discrepancies.