

To:  
School-Based  
Services  
Providers

Medicaid  
Administrative  
Claiming  
Providers

HMOs and Other  
Managed Care  
Programs

## Mandatory School-Based Services Cost Report Available

Based on federal Centers for Medicare and Medicaid Services guidelines, beginning in fiscal year 2007, all Wisconsin Medicaid school-based services (SBS) providers will be required to complete a cost report annually in order to participate in the SBS benefit and receive federal funding.

This *Wisconsin Medicaid and BadgerCare Update* provides information regarding the completion and submission of the School-Based Services Cost Report, HCF 1538.

### **School Districts Participating in School-Based Services Benefit Are Now Required to Submit Annual Cost Reports**

Based on 2005 federal Centers for Medicare and Medicaid Services (CMS) guidelines, beginning in fiscal year 2007, school-based services (SBS) providers are now required to submit annual cost reports to Wisconsin Medicaid in order to participate in the SBS benefit and receive federal funding.

The CMS also required that fiscal year 2006 SBS reimbursements be based on costs. However, since the cost reporting requirements were not finalized by the end of fiscal year 2006, the state is currently working with the CMS to finalize a settlement methodology for fiscal year 2006. Currently, it is anticipated that

the CMS will allow the fiscal year 2007 ratio of interim claims payments to final costs to be applied to the 2006 interim payments to determine the final 2006 payments.

Therefore, providers are reminded to thoroughly and accurately record and submit their SBS time studies and claims, as this information will be used to calculate both 2005-2006 school-year SBS reimbursement and 2006-2007 school-year reimbursement.

### **Information Included in the School-Based Services Cost Report**

Participating school districts must complete the School-Based Services Cost Report, HCF 1538, with district-specific information regarding costs related to the provision of school-based services. The cost report consists of three main parts:

- Part A: Medicaid Expenditures before Indirect Expenditures.
- Part B: Fund 27 Purchased Medical Services and Medical Supplies.
- Part C: Certification and Reconciliation to Interim Payments.

Refer to the Medicaid Web site at [dhfs.wisconsin.gov/medicaid/sbs\\_56/index.htm](http://dhfs.wisconsin.gov/medicaid/sbs_56/index.htm) for a sample completed School-Based Services Cost Report. Providers without

Web access may call Provider Services at (800) 947-9627 or (608) 221-9883 to request a paper copy of the sample completed School-Based Services Cost Report.

Refer to the “Distribution and Completion of the School-Based Services Cost Report” section of this *Wisconsin Medicaid and BadgerCare Update* for information regarding the dissemination and completion of the School-Based Services Cost Report.

### *Information Included in Part A*

Part A of the cost report calculates Medicaid expenditures at the school district level using data classified by functional area included in Project 11 and 19 of the Department of Public Instruction (DPI) *Special Education Fiscal Report (SE Report)* and the *Annual Report*. Other project codes identify costs reimbursable from other sources, including federal grants, and are not used. Any state grant funds that appear in Project Codes 315, 515, and 519 may be included under purchased services in Part A, Column K, and Part B, Line 9, provided they are not required to match federal awards for any program other than Wisconsin Medicaid. Include only those funds that would have been included in Project Codes 11 and 19 if they had not been reimbursed by state grants. The DPI defines Projects 11 and 19 as:

- Project 11 - State Categorical Aid Aidable Cost.
- Project 19 - State Categorical Aid Non-Aidable Cost.

The first section of Part A calculates Medicaid medical expenditures before indirect expenditures at the school district level using the DPI *SE Report*, the SBS time study, and the Medicaid Eligibility Rate ([MER], which is the ratio of the number of Medicaid students with an Individualized Education Program [IEP]

receiving a medical service divided by the total number of students with an IEP receiving a medical service) for school-based services:

- Part A reports salary and fringe benefit cost by practitioner license classification. School districts are required to report salaries and fringe benefits by practitioner license for the distribution of state categorical aid. School districts maintain schedules with these practitioners’ non-federal award salaries and fringe benefits to support the amount of aid claimed. These schedules reconcile to the amounts reported on the worksheet.
- The total practitioner expenditures for each service area (salary and benefits) are multiplied by the percent of IEP medical services as determined by the time study for that service area. This amount is referred to as costs related to district-provided IEP medical services for that service area. To assist with the completion of this section, a Compensation Data Worksheet is available for download from the Medicaid Web site at [dhfs.wisconsin.gov/medicaid/sbs\\_56/index.htm](http://dhfs.wisconsin.gov/medicaid/sbs_56/index.htm). School districts may use this form or create their own, as long as the created form contains all of the same information requested on the sample worksheet. This worksheet, or a comparable version of it, is required to be kept on file.
- The district-provided IEP medical services expenditures are added to the costs of purchased IEP medical services and supplies from Part B of the cost report.

**R**efer to the “Distribution and Completion of the School-Based Services Cost Report” section of this *Wisconsin Medicaid and BadgerCare Update* for information regarding the dissemination and completion of the School-Based Services Cost Report.

School districts will receive their specific School-Based Services Cost Report by e-mail no later than July 31, 2007.

This sum is the IEP medical expenditures for the district for each service area.

- The IEP medical expenditures for the district are multiplied by the MER for school-based services for each service area. This product is the Medicaid expenditures before indirect expenditures for each service area.

The second section of Part A calculates Medicaid special education transportation expenditures before indirect expenditures:

- Salaries and employee benefits are reported for special education school bus drivers and bus aides.
- Special education school bus depreciation and operating costs are added to employee salaries and benefits to obtain total special education transportation expenditures.
- Special education transportation expenditures for the district are multiplied by the ratio of one-way trips that Medicaid-eligible IEP students travel to a Medicaid service to one-way IEP student trips. This product is equal to Medicaid special education transportation expenditures before indirect expenditures.

The third section of Part A is a report of directly identified clerical support staff costs for Medicaid billing.

#### *Information Included in Part B*

Part B provides a detailed description of IEP purchased medical services costs, IEP medical supplies, IEP employee travel, IEP purchased service support cost, and operating expenditures and depreciation associated with special education transportation-related costs included

in Part A. These costs are transferred from the Part B worksheet to the Part A worksheet.

#### *Information Included in Part C*

Part C of the cost report calculates Medicaid-certified program expenditures by adding Medicaid medical expenditures to unrestricted indirect Medicaid expenditures. Part C uses results from Part A to identify certified Medicaid expenditures and to reconcile those expenditures to school district interim payments. It includes a section for the school district to sign off on the certification of Medicaid expenditures.

#### **Distribution and Completion of the School-Based Services Cost Report**

School districts will receive their specific School-Based Services Cost Report by e-mail no later than July 31, 2007. If a school district does not receive its cost report by that date, the school district is required to do one of the following:

- Call the Medicaid Administrative Claiming (MAC)/SBS Hotline at (888) 322-1006 and request a cost report.
- Download a blank cost report spreadsheet from the Medicaid Web site at [dhfs.wisconsin.gov/medicaid/sbs\\_56/index.htm](http://dhfs.wisconsin.gov/medicaid/sbs_56/index.htm).

The School-Based Services Cost Report that will be e-mailed to the school district will have some elements pre-filled by Wisconsin Medicaid. The pre-filled cost report fields are as follows:

- Columns M and Q in Part A.
- Lines 2, 5, and 7 of Column D in Part C.

If a blank copy is downloaded from the Medicaid Web site, these normally pre-filled

fields will be completed by Wisconsin Medicaid after the school district submits its cost report. Refer to the Medicaid Web site at [dhfs.wisconsin.gov/medicaid/sbs\\_56/index.htm](http://dhfs.wisconsin.gov/medicaid/sbs_56/index.htm) for a sample completed School-Based Services Cost Report. Refer to the Attachment of this *Update* for the School-Based Services Cost Report Completion Instructions, HCF 1538A. Providers without Web access may call Provider Services at (800) 947-9627 or (608) 221-9883 to request a paper copy of the sample completed School-Based Services Cost Report.

### **School-Based Services Cost Report Submission**

Completed cost reports for fiscal year 2007 must be submitted electronically to [SBScostreports@dhfs.state.wi.us](mailto:SBScostreports@dhfs.state.wi.us) no later than October 31, 2007, and annually thereafter, no later than October 31. The school district's financial data reported on the school-based services cost report must be derived from and supported by the district's audited financial statements and related trial balance based on Generally Accepted Accounting Principles (GAAP).

It is anticipated that the CMS will be performing audits of the SBS benefit. Therefore, all documentation in the cost report and time study must be complete and accurate to assure full compliance in the event of an audit. Supporting documentation must be maintained to support all claims and time study activity.

### **School-Based Services Cost Report Settlement**

Wisconsin Medicaid will reconcile interim reimbursement to cost by recovering overpayments or making additional payments up to cost. Some school districts may receive an increase in reconciliation funding up to cost,

and other school districts may see a decrease in reimbursement.

Future publications will provide additional information regarding reconciliation of overpayments or underpayments.

Providers are reminded that, based on the terms of reimbursement, each SBS provider is required to document the total allowable cost it has incurred for all SBS services using a cost report developed by Wisconsin Medicaid. As required by the CMS, SBS providers must certify these documented SBS costs by submitting an annual cost report form (School-Based Services Cost Report) developed by Wisconsin Medicaid for each state fiscal year. Certifying expenditures is necessary for the SBS provider to qualify for federal financial participation (FFP) funds provided by the state.

### **Resources**

For more information regarding the completion or submission of the School-Based Services Cost Report, school districts may do the following:

- Send questions in an e-mail to [SBScostreports@dhfs.state.wi.us](mailto:SBScostreports@dhfs.state.wi.us).
- Call the MAC/SBS Hotline at (888) 322-1006.
- Download the May 23, 2007, SBS cost reporting training session Webcast. A link is available in the "Hot Topics" box on the SBS provider page of the Medicaid Web site at [dhfs.wisconsin.gov/medicaid/sbs\\_56/index.htm](http://dhfs.wisconsin.gov/medicaid/sbs_56/index.htm).

The *Wisconsin Medicaid and BadgerCare Update* is the first source of program policy and billing information for providers.

Although the *Update* refers to Medicaid recipients, all information applies to BadgerCare recipients also.

Wisconsin Medicaid and BadgerCare are administered by the Division of Health Care Financing, Wisconsin Department of Health and Family Services, P.O. Box 309, Madison, WI 53701-0309.

For questions, call Provider Services at (800) 947-9627 or (608) 221-9883 or visit our Web site at [dhfs.wisconsin.gov/medicaid/](http://dhfs.wisconsin.gov/medicaid/).

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ATTACHMENT  
Wisconsin Medicaid  
School-Based Services Cost Report  
Completion Instructions

(A copy of the "Wisconsin Medicaid School-Based Services Cost Report Completion Instructions" is located on the following pages.)

## WISCONSIN MEDICAID SCHOOL-BASED SERVICES COST REPORT COMPLETION INSTRUCTIONS

Wisconsin Medicaid requires certain information to enable Medicaid to certify providers and to authorize and pay for medical services provided to eligible recipients.

Personally identifiable information about Medicaid providers is used for purposes directly related to Medicaid administration, such as determining the certification of providers, processing prior authorization requests, or processing provider claims for reimbursement. Failure to supply the information requested by the form may result in denial of Medicaid payment for the services.

Following are completion instructions for the School-Based Services Cost Report, HCF 1538. Completed School-Based Services Cost Reports are required to be e-mailed to [SBScostreports@dhfs.state.wi.us](mailto:SBScostreports@dhfs.state.wi.us) no later than October 31 of each year. For questions regarding the completion and submission of the School-Based Services Cost Report, call the Medicaid Administrative Claiming/School-Based Services Hotline at (888) 322-1006 or send an e-mail to [SBScostreports@dhfs.state.wi.us](mailto:SBScostreports@dhfs.state.wi.us).

### Part A – Medicaid Expenditures before Indirect Expenditures - Medical

Part A of the worksheet identifies the CESA/school district's total Medicaid expenditures before indirect expenditures. Part A accomplishes the following tasks:

- Identifies cost by service area (Columns E, F, G, H, I, J, and K),
- Identifies the amount of total practitioner expenditures related to IEP medical services by service area using time studies (Columns M and N),
- Reports IEP medical supplies and Project 19 IEP purchased medical services (Column O),
- And calculates Medicaid expenditures by multiplying total IEP medical expenditures times the ratio of Medicaid IEP students to total IEP students in each service area (Columns P, Q, R, S and T).

### Column:

- A. Line:** Line numbers are used to reference line items.
- B. Description:** Descriptions identify amounts in columns E through T that need to be completed. See column descriptions below.
- C. Position:** Position codes are used to identify the required DPI license codes.
- D. Assignment:** Some positions are further broken down by assignment area. For instance, a program coordinator position can be further broken down into an assignment within special education.
- E. Salary:** Reports salaries of staff that perform billable face-to-face services. Include SE Report (Fund 27), Object 100, Project 11 expenditures in this column.
- F. Employee benefits:** Reports employee benefits paid by the school districts/CESAs. These benefits include the employer's contribution toward retirement, social security, life insurance, health insurance, and other benefits. Include SE Report (Fund 27), Object 200, Project 11 employee benefits in this column.
- G. Additional Salary for Individuals in Fund 27:** Reports salaries of staff that perform billable face-to-face services. Include Object 100, Project 11 expenditures in Funds other than Fund 27 in this column. Only Project 11 salaries may be included here.
- H. Additional Employee Benefits for Individuals in Fund 27:** Reports employee benefits paid by the school districts/CESAs. These benefits include the employer's contribution toward retirement, social security, life insurance, health insurance, and other benefits. Include Object 200, Project 11 employee benefits in Funds other than Fund 27 in this column. Only Project 11 employee benefits may be included here.
- I. CESA Salary Adjustment:** Reports Object 100, Project 11 salaries for CESA employees who perform medical services in the school district. Include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly. Report costs from these objects that would have appeared in Project 19 in appropriate object codes on Part B. Costs reported on other school districts' cost reports may not be included here.
- J. CESA Employee Benefits Adjustment:** Reports Object 200, Project 11 employee benefits for CESA employees who perform medical services in the school districts. Include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly. Report costs from these objects that would have appeared in Project 19 in appropriate object codes on Part B. Costs reported on other school districts' cost reports may not be included here.

- K. Purchased Service:** Enter SE Report, Project 11 occupational and physical therapy purchased services.
- L. Total Practitioner Expenditures:** Total salary and fringe benefits expenditures by service area (Columns E, F, G, H, I, J and K).
- M. Percent IEP Medical Services:** Reports the percentage of Individualized Education Program (IEP) medical time that is obtained from the Wisconsin Department of Health and Family Services Time Study.
- N. IEP Medical Expenditures before Purchased Services & Supplies:** Multiplies total practitioner expenditures (Column L) by the percent IEP medical services (Column M).
- O. IEP Medical Supplies and Purchased Medical Services:** Reports the IEP medical supplies, IEP protective gear apparel, IEP employee travel, and IEP purchased medical services identified on Line 12 of Part B. Part B includes SE Report (Fund 27), Project 19 purchased services that can be documented as providing medical services identified in a child's Individualized Education Program (IEP), and IEP medical supplies, IEP protective gear, and IEP employee travel.
- P. Total IEP Medical Expenditures:** Adds Total IEP Medical Expenditures before Purchased Services, & Supplies (Column N) to the IEP Medical Supplies and Purchased Medical Services (Column O).
- Q. Medicaid IEP Students:** Reports the count of Medicaid students identified as having received an allowable Medicaid service during the year by service area.
- R. Total IEP Students:** Reports the count of all special education students that received a direct medical service by service area.
- S. IEP Percent Medicaid:** Divides Medicaid IEP students (Column Q) by the total IEP students (Column R).
- T. Medicaid Expenditures before Indirect Expenditures:** Total IEP Medical Expenditures (Column P) multiplied by the IEP Percent Medicaid (Column S).

**Cost Principle:**

Only the costs of individuals who qualify for inclusion in the time study pools may be included in the cost report. For all service providers, including program coordinators, only the costs of individuals who are expected to provide hands-on services will be included in the cost report. In this regard, the costs of program coordinators expected to act partially or entirely in a supervisory capacity would not be included.

**Line:**

- 1. Audiologist (Function 156 100).** Enter the audiologist (position 85, assignment 0000) salaries and fringe benefits in Function 156 100, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 2. Educational Interpreter Hearing Impairment (Function 156 100).** Enter the educational interpreter hearing impairment (position 62, assignment 0884) salaries and fringe benefits in Function 156 100, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 3. Total (Function 156 100).** Enter the percent IEP medical services for Function 156 100 obtained from the Department of Health and Family Services in Column M. This percent is obtained from the state's Medicaid Administrative Claiming for Schools (MACS) and School-Based Services (SBS) time study. Other cells on this line perform calculations imbedded in the worksheet and do not require entry.
- 4. Speech Language Pathologist (Function 156 600).** Enter the speech language pathologist (position 84, assignment 0000) and the speech language pathologist program coordinator (position 64, assignment 0820) salaries and fringe benefits in Function 156 600, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 5. Speech Language Pathology Assistant (Function 156 600).** Enter the speech language pathology assistant (position 98, assignment 0887) salaries and fringe benefits in Function 156 600, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report

purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.

6. **Total (Function 156 600).** Enter the percent IEP medical services for Function 156 600 obtained from the Department of Health and Family Services in Column M. This percent is obtained from the state's Medicaid Administrative Claiming for Schools (MACS) and School-Based Services (SBS) time study. Other cells on this line perform calculations imbedded in the worksheet and do not require entry.
7. **Total.** Enter the Medicaid IEP students in Column Q that received medical services for speech during the year and report total IEP students that received medical services for speech in Column R. Other cells on this line perform calculations imbedded in the worksheet and do not require entry.
8. **School Social Worker (Function 212 000).** Enter the school social worker (position 50, assignment 0000) salaries and fringe benefits in Function 212 000, Project 11 of the SE Report (Fund 27) on this line. Report salaries and fringe benefits from Fund 27 in Columns E and F respectively. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Enter the percent of IEP medical services for Function 212 000 obtained from the Department of Health and Family Services in Column M. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J. Enter the Medicaid IEP students in Column Q that received medical services for social work during the year and report total IEP students that received medical services for social work in Column R.
9. **Guidance Counselor (Function 213 000).** Enter the guidance counselor (position 54, assignment 0000) and counseling coordination (position 64, assignment 0029) salaries and fringe benefits in Function 213 000, Project 11 of the SE Report (Fund 27) on this line. Enter salaries and fringe benefits from Fund 27 in Columns E and F respectively. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
10. **Intern (Function 213 000).** Enter the intern (position 54, assignment 0970) salaries and fringe benefits in Function 213 000, Project 11 of the SE Report (Fund 27) on this line. Enter salaries and fringe benefits from Fund 27 in Columns E and F respectively. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J. Only costs for licensed interns will be included here as required under Project 11.
11. **Total (Function 213 000).** Enter the percent of IEP medical services for Function 213 000 obtained from the Department of Health and Family Services in Column M. This percent is obtained from the State's Medicaid Administrative Claiming for Schools (MACS) and School-Based Services time study. Enter the Medicaid IEP students in Column Q that received medical services for counseling during the year and report total IEP students that received medical services for counseling in Column R. Other cells on this line perform calculations imbedded in the worksheet and do not require entry.
12. **School Nurse (Function 214 000).** Enter the school nurse (position 75, assignment 0000) salaries and fringe benefits in Function 214 000, Project 11 of the SE Report (Fund 27) on this line. Enter salaries and fringe benefits from Fund 27 in Columns E and F respectively. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
13. **Health Room Aide/Assistant (Function 214 000).** Enter the health room aide/assistant (position 98, assignment 0965) salaries and fringe benefits in Function 214 000, Project 11 of the SE Report (Fund 27) on this line. Enter salaries and fringe benefits from Fund 27 in Columns E and F respectively. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
14. **Total (Function 214 000).** Enter the percent IEP medical services for Function 214 000 obtained from the Department of Health and Family Services in Column M. This percent is obtained from the state's Medicaid Administrative Claiming for Schools (MACS) and School-Based Services (SBS) time study. Other cells on this line perform calculations imbedded in the worksheet and do not require entry.
15. **Program Aide (Function 159 100).** Enter the program aide (position 97, assignment 0883) salaries and fringe benefits in Function 159 100, Project 11 of the SE Report on this Line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in

Columns I and J. Enter the percent IEP medical services for Function 159 100 obtained from the Department of Health and Family Services in Column M.

- 16. Delegated Nursing Services (Identified by District).** The school district must identify, at the beginning of the school year, which staff members, not already included on the cost report, will perform delegated nursing services during the school year. Enter the salaries and fringe benefits of the identified staff members in of the SE Report on this Line. Enter salaries and fringe benefits in the appropriate columns. Exclude all federal payments for these individuals from this line. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared here had the District paid for them directly in Columns I and J. Enter the percent IEP medical services obtained from the Department of Health and Family Services in Column M. Individuals to whom nursing activities have been delegated by an RN will be considered qualified Medicaid providers and will be reflected on the cost report and in the time study.
- 17. Total.** Enter the Medicaid IEP students in Column Q that received medical services for health during the year and report total IEP students that received medical services for health in Column R. Other cells on this line perform calculations imbedded in the worksheet and do not require entry.
- 18. School Psychologist (Function 215 000).** Enter the school psychologist (position 55, assignment 0000) salaries and fringe benefits in Function 215 000, Project 11 of the SE Report (Fund 27) on this line. Report salaries and fringe benefits from Fund 27 in Columns E and F respectively. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J. Enter the percent of IEP medical services for Function 215 000 obtained from the Department of Health and Family Services in Column M. Enter the Medicaid IEP students in Column Q that received medical services from the school psychologist during the year and report total IEP students that received medical services from the school psychologist in Column R.
- 19. Therapist (Function 218 100).** Enter the occupational therapist (position 63, assignment 0888) and occupation therapist program coordinator (position 64, assignment 0812) salaries and fringe benefits in Function 218 100, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E, fringe benefits in Column F and purchased services in Column K. Enter any salaries an employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 20. Assistant (Function 218 100).** Enter the assistant (position 63, assignment 0885) salaries and fringe benefits in Function 218 100, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E, fringe benefits in Column F and purchased services in Column K. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 21. Total (Function 218 100).** Enter the percent of IEP medical services for Function 218 100 obtained from the Department of Health and Family Services in Column M. Enter the Medicaid IEP students in Column Q that received medical services for occupational therapy during the year and report total IEP students that received medical services for occupational therapy in Column R.
- 22. Therapist (Function 218 200).** Enter the physical therapist (position 59, assignment 0888) and physical therapist program coordinator (position 64, assignment 0817) salaries and fringe benefits in Function 218 200, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E, fringe benefits in Column F and purchased services in Column K. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 23. Assistant (Function 218 200).** Enter the assistant (position 59, assignment 0886) salaries and fringe benefits in Function 218 200, Project 11 of the SE Report on this line. Enter Fund 27 salaries in Column E, fringe benefits in Column F and purchased services in Column K. Enter any salaries and employee benefits not reported in Fund 27 that are earned by these individuals who are in Fund 27, in Columns G and H, respectively. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 had the District paid for them directly in Columns I and J.
- 24. Total (Function 218 200).** Enter the percent of IEP medical services for Function 218 200 obtained from the Department of Health and Family Services in Column M. Enter the Medicaid IEP students in Column Q that received medical services for physical therapy during the year and report total IEP students that received medical services for physical therapy in Column R.

**Part A – Medicaid Expenditures before Indirect Expenditures – Special Education Transportation**

A new set of headers is added, because some of the headings change for reimbursement of transportation.

**Column:**

- A. Line:** Line numbers are used to reference line items.
- B. Description:** Descriptions identify items that need to be completed in Columns E through V.
- C. Position:** Position codes are used to identify the required DPI license codes.
- D. Assignment:** Some positions are further broken down by assignment area. For instance, a program coordinator position can be further broken down into an assignment within special education.
- E. Salary:** Reports salaries of staff that perform billable face-to-face services. Include SE Report, Object 100, Project 11 and Project 19 expenditures in this column.
- F. Employee benefits:** Reports employee benefits paid by the school districts/CESAs. These benefits include the employer's contribution toward retirement, social security, life insurance, health insurance, and other benefits. Include SE Report, Object 200, Project 11 and 19 employee benefits in this column.
- G. Not used.**
- H. Not used.**
- I. CESA salary adjustment:** Include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Projects 11 and 19, Objects 100 and 200, had the District paid for them directly. Report costs from other objects that would have appeared in Projects 11 and 19 in appropriate object codes in Part B. Include any purchased services incurred by the CESAs that appear in Object 341.
- J. CESA employee benefits adjustment:** Include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Projects 11 and 19, Objects 100 and 200, had the District paid for them directly. Report costs from other objects that would have appeared in Projects 11 and 19 in appropriate object codes in Part B.
- K. Purchased Service:** Enter Projects 11 and 19 contracted transportation services (Function 256 750).
- L. Not used.**
- M. Not used.**
- N. Not used.**
- O. Special Education School Bus Depreciation & Operating Costs:** No entry required. Special education school bus depreciation and operating costs are transferred here from Line 16 in Part B.
- P. Total Special Education Transportation Expenditures:** Total salary and fringe benefits expenditures for transportation (Columns E, F, I, J, K, and O).
- Q. Total Medicaid One-way Student Trips:** Reports total one-way trips that Medicaid eligible IEP students travel to a Medicaid service.
- R. Total Special Ed One-way Student Trips:** Reports total one-way student trips on IEP transportation included in the SE Report expenditures.
- S. Transportation Percent Medicaid:** Divides Medicaid IEP one-way student trips (Column Q) by the total IEP one-way special education student trips (Column R).
- T. Medicaid Expenditures before Indirect:** Total Special Ed Transportation Expenditures (Column P) multiplied by the Transportation percent Medicaid (Column S).

**Line:**

- 25. Bus Driver (Function 256 250).** Enter the driver (position 98, assignment 9067) salaries and fringe benefits in Function 218 200, Projects 11 and 19, of the SE Report on this line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project Codes 11 and 19 had the District paid for them directly in Columns I and J.

- 26. Special Education Bus Aide (Function 256 250).** Enter the assistant (Position 97, Assignment 0880) salaries and fringe benefits in Function 218 200, Projects 11 and 19 of the SE Report on this line. Enter Fund 27 salaries in Column E and fringe benefits in Column F. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project Codes 11 and 19 had the District paid for them directly in Columns I and J.
- 27. Pupil Transportation (Object Code 341, Function 256 750).** Enter Purchased service transportation (Object Code 341, Function 256 750) in Project Codes 11 and 19 in Column K. Also include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project Codes 11 and 19 had the District paid for them directly in Columns I and J.
- 28. Total (Function 256 250 and 256 750).** Enter Medicaid one-way student trips in Column Q and total special ed one-way student trips on IEP transportation in Column R.

**Part A – Medicaid Expenditures before Indirect Expenditures – Medicaid Billing Activities**

- 29. Directly Identified Clerical Support Staff Costs for Medicaid Billing.** Enter Project 19 clerical support staff salaries and benefits from function 223 300 that relate directly to Medicaid billing for a direct IEP medical service. Include these costs on this line in Column T.

**Part A – Medicaid Expenditures before Indirect Expenditures – Total Medicaid Expenditures before Indirect Expenditures**

- 30. Total Medicaid Expenditures before indirect rate expenditures.** No entry is required. The total Medicaid expenditures before indirect rate expenditures are reported in Part C – Certification and Reconciliation to Interim payments, Line 1.

**Part B – Fund 27 Purchased Medical Services and Medical Supplies**

Part B of the worksheet identifies functional area and object type for IEP purchased medical services reported in Part A of the worksheet. Only costs that can be documented by review of invoices and other source documents as related to providing medical services identified in a child's IEP should be transferred to Part A.

**Column:**

- A. Line:** Line numbers are used to reference line items.
- B. Description:** Descriptions identify items that need to be completed in Columns D, though K.
- C. Object Code (Project 19):** Contains eligible object codes for IEP medical supplies and IEP purchased medical services costs reported in Column Q of Part A – Medicaid Expenditures before Indirect Expenditures.
- D-K. Functions:** These columns classify contract cost by functional area identified in Column B of Part A – Medicaid Expenditures before Indirect Expenditures.

**Line:**

- 1-5. WUFAR Object Codes.** Enter amounts from your records that support Fund 27, Project 19 using WUFAR object codes in Columns D through K. Only those costs for the provision of medical services identified in a child's Individualized Education Program (IEP) and provided by a qualified medical professional, such as a speech-language pathologist, nurse, occupational therapist, or physical therapist may be included. School districts/providers must be able to support that purchased medical services reported on these lines provided medical services identified in a child's IEP and that these services were provided by qualified medical professionals. Invoices, contracts and other documentation must be maintained for this purpose. School districts must report IEP purchased medical services in a separate sub-account on their accounting books beginning academic year 2007-2008.
- 6. Total IEP Purchased Medical Services.** No entry required. Purchased services in Lines 1 through 5 are totaled on this line.
- 7. IEP Medical Supplies.** Enter the amount from your records that support Fund 27, Projects 11 and 19 using WUFAR object code 416 in Columns D through K. You may only include medical supplies used to provide medical services identified in a child's Individualized Education Program (IEP). Invoices, contracts and other documentation must be maintained for this purpose.
- 8. IEP Employee Travel.** Enter the amount from your records that support Fund 27, Projects 11 and 19 using WUFAR object code 342 in Columns D through K. You may only include employee travel costs that directly relate to the provision of medical services identified in a child's Individualized Education Program (IEP). Invoices, contracts, expense reports, and other documentation must be maintained for this purpose.
- 9. Purchased service support cost from other school districts, CCDEBs, and CESAs from IEP medical supplies and IEP employee travel.** Include any adjustments necessary to report purchased services from other school districts (Object 382), CCDEBs (Object 383) and CESAs (Object 386) that would have appeared in Project 11 or 19 had the District paid for them directly. Only include purchased services used to provide medical services identified in a child's Individualized Education Program (IEP). Invoices, contracts and other documentation must be maintained for this purpose.

10. **Total IEP Medical Supplies, Employee Travel & Purchased Service Support Costs.** No entry required. IEP medical supplies (line 7), employee travel (line 8), and purchased service support costs (line 9) are totaled on this line.
11. **Special Education School Bus Depreciation.** Enter the current year's Fund 27 depreciation on special education school buses used for specialized transportation included in the school district/provider's depreciation schedules maintained for financial statement purposes. Do not include depreciation on equipment purchased using federal awards. These costs must show up in either the school district's trial balance or adjustments to the trial balance.
12. **Special Education School Bus Vehicle Fuel.** Enter vehicle fuel costs in object code 348 in function 256 250 used for special education bus transportation. Include only Project 11 and Project 19 costs included in Fund 27.
13. **Special Education School Bus Repair Costs.** Enter special education school bus repair costs in function 256 500 that are reported in Project 11 or Project 19 in Fund 27. Object code 500 costs are not allowed here. Only costs in the following WUFAR object codes may be included here: 100 (salaries), 200 (employee benefits), 310 (personal services), 343 (contracted service travel), 381 (payment to municipality), 385 (payment to county), 389 (payment to WTCS), 348 (vehicle fuel), 382 (payment to Wisconsin school district), 383 (payment to CCDEB), 386 (payment to CESA), 410 (general supplies) and 460 (equipment components). Costs reported here that are included in WUFAR object code 410 (general supplies) may only include general supplies that relate to repairing special education school buses and may not include general office supplies.
14. **Special Education School Bus Servicing Costs.** Enter special education school bus servicing costs in function 256 600 that are reported in Project 11 or Project 19 in Fund 27. Object code 500 costs are not allowed here. Only costs in the following WUFAR object codes may be included here: 100 (salaries), 200 (employee benefits), 310 (personal services), 343 (contracted service travel), 381 (payment to municipality), 385 (payment to county), 389 (payment to WTCS), 348 (vehicle fuel), 382 (payment to Wisconsin school district), 383 (payment to CCDEB), 386 (payment to CESA), 410 (general supplies) and 460 (equipment components). Costs reported here that are included in WUFAR object code 410 (general supplies) may only include general supplies that relate to servicing special education school buses and may not include general office supplies.
15. **Total Special Education School Bus Depreciation and Operating Costs.** No entry required. Special education school bus depreciation and operating costs are summed on this line.
16. **Total IEP Purchased Medical Services, IEP Medical Supplies, & IEP Employee Travel, Or Special Education School Bus Costs (Column O, Part A).** No entry required. The total IEP purchased medical services from line 6, IEP medical supplies, IEP employee travel, and IEP purchased service support costs from line 10, and special education school bus depreciation and operating costs from Line 15 are totaled on this line. This amount is transferred to Column O in Part A of the cost report.

**Part C – Certification and Reconciliation to Interim payments**

Part C of the worksheet performs a number of calculations on that result in the identification of Medicaid certified public expenditures and amount either received or returned to the CESA/School District.

**Column:**

- A. **Line:** Line numbers are used to reference line items.
- B. **Description:** Descriptions identify items that need to be completed in Columns C and D.
- C. **Reference:** Contains the references for either the data or the calculations performed on this worksheet.
- D. **Amount:** Contains the amount reported or calculated.

**Line:**

1. **Total Medicaid medical expenditures before indirect rate expenditures:** Total Medicaid expenditures before indirect rate expenditures transferred from Line 30, Column T of Part A – Medicaid Expenditures before Indirect Expenditures.
2. **Unrestricted Indirect Expenditure Rate:** The district/CESA indirect rate provided by the Department of Public Instruction.
3. **Unrestricted indirect Medicaid expenditures:** Total Medicaid expenditures before indirect rate expenditures (Line 1) multiplied by the Unrestricted Indirect Expenditure Rate (Line 2).
4. **Total Medicaid certified program expenditures:** Total Medicaid expenditures before indirect rate expenditures (Line 1) plus unrestricted indirect Medicaid expenditures (Line 3).
5. **FFP rate:** The federal financial participation rate (Medicaid federal matching rate).

- 6. Federal share of Medicaid certified program expenditures:** Medicaid expenditures (Line 4) multiplied by the FFP rate (Line 5).
- 7. Interim Payment:** This amount includes both the school and state share of the interim payment. To calculate the total, take the amount to be paid either by Medicaid or private insurance on Medicaid claims reported on MMIS claims for the school year divide that amount by 0.6.
- 8. Adjustment – receive (return):** Federal share of Medicaid certified program expenditures (Line 6) less the interim payment (Line 7).

The certification at the bottom must be signed by the financial officer of the school district responsible for supervising the administration and billing for the school-based services provided by Medicaid.