

## EDMS Massachusetts Annual Cost Report Checklist

- I. Is the school district providing Cost Reports within 6 months of the close of the state fiscal year (December 31)? Y\_\_\_N\_\_\_
- II. A representative of the certifying LEA, such as the school district superintendent or business manager, is certifying costs annually using the cost report forms available online? Y\_\_\_N\_\_\_
- III. Are original certification forms being printed on school district letterhead, signed and submitted to University of Massachusetts Medical School by January 10 of each year? Y\_\_\_N\_\_\_
- IV. Medicaid Eligibility Percentage Determination Appropriate? Y\_\_\_N\_\_\_
  - a. Total number of IEP students? Y\_\_\_N\_\_\_
  - b. Total number of Medicaid IEP students? Y\_\_\_N\_\_\_
  - c. Total number of CHIP/Expansion IEP students? Y\_\_\_N\_\_\_
  - d. Total number of CHIP IEP students? Y\_\_\_N\_\_\_
    - i. Appropriate gathering of school-district enrollment information for students:
      1. Between the ages of 3 and 22 (the 22<sup>nd</sup> birthday is the cut-off date)? Y\_\_\_N\_\_\_
      2. With Medicaid-covered medical services prescribed in the IEP as of January 5? Y\_\_\_N\_\_\_
      3. School District has included both those students who have an IEP and are enrolled by the School Based Medicaid provider and those attending special education Chapter 766 schools or collaboratives for whom the School based Medicaid Provider is financially responsible? Y\_\_\_N\_\_\_
    - ii. District has accessed the School Based Medicaid Student matching system to identify the enrolled students identified above who were MassHealth eligible on January 5? Y\_\_\_N\_\_\_
    - iii. District has identified the number of special education students served by the School Based Medicaid provider as identified above who are eligible for Medicaid, CHIP/Expansion and Chip Programs? Y\_\_\_N\_\_\_
    - iv. The medical records of all Medicaid or CHIP students included in this section are subject to audit. Has the District excluded from this section any Medicaid or CHIP recipients for whom the school is not able to seek reimbursement and for whom the school does not have proper documentation as of the date the cost report is submitted (Proper documentation includes parental consent<sup>1</sup>)? Y\_\_\_N\_\_\_
- V. Annual Salary and Benefits:
  - a. Has the District collected salary and benefit information on practitioners who are involved in the delivery of a medical service for which the school is seeking Medicaid reimbursement for the fiscal year? Y\_\_\_N\_\_\_
  - b. Has the District collected information for staff members or contracted staff who conduct billing activities under the School Based Medicaid program? Y\_\_\_N\_\_\_
  - c. Has Information been included only for staff members included in Job Group 1 of the RMTS except where the staff member would have been included in Job Group 1 but began employment after the RMTS participant template was due, where that information about that staff member may be included in the cost report? Y\_\_\_N\_\_\_
- VI. Other Direct Medical Costs:

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<sup>1</sup> MassHealth School Based Medicaid Program Instruction Guide for Massachusetts School Based Program Annual Cost Report, November 2013, p. 13.

- a. Are costs submitted consistent with OMB Circular A-87 and include only costs that are 100% attributable to direct medical services (Materials and supplies are allowable if used exclusively for the delivery of health care services)? Y\_\_\_N\_\_\_
- b. Have unallowable costs been excluded? Y\_\_\_N\_\_\_
  - i. Any costs that are part of the unrestricted indirect cost rate set by DESE? Y\_\_\_N\_\_\_
  - ii. Any portion of the costs that are funded by federal grants? Y\_\_\_N\_\_\_
  - iii. Costs that are a required state or local match on federal grants? Y\_\_\_N\_\_\_
  - iv. Any item with a cost in excess of \$5000 and a useful life of at least one year are treated as a capital expense and are not included in the cost report? Y\_\_\_N\_\_\_

VII. Tuition Payments

- a. Has the District identified the reimbursable portion of Approved Special Education School Tuition Expenditures and Massachusetts Special Education Collaborative Tuition Expenditures? Y\_\_\_N\_\_\_
- b. Are tuition expenditures reported reduced by a health related percentage for each program? Y\_\_\_N\_\_\_
  - i. This percentage represents the amount of time students spend receiving Medicaid covered services v. educational or other non-Medicaid covered services? Y\_\_\_N\_\_\_
  - ii. For Massachusetts collaboratives, has a Financial Data Request been completed? Y\_\_\_N\_\_\_<sup>2</sup>
  - iii. For private special education programs, is data from the annual Uniform Financial Statement and Independent Auditor's Report (UFR) used to calculate the health related percentages (Tuition expenditures for any private special education program that does not complete a UFR cannot be reported)? Y\_\_\_N\_\_\_
  - iv. Are Special Reporting Requirements for Individual Student Program (Sole Source) Tuition Expenditures utilized? Y\_\_\_N\_\_\_
    - 1. Is the District including tuition expenditures for students for whom they have been granted an Individual Student Program placement by DESE and for whom a price authorization<sup>3</sup> has been approved by the Operational Services Division? Y\_\_\_N\_\_\_
    - 2. Has the District reported appropriately on the cost report by selecting the appropriate residential or day program listed under *Individual Student Program (Sole Source)*? Y\_\_\_N\_\_\_
    - 3. Has the District ensured that no other tuition expenditures are reported using the Individual Student Program designation? Y\_\_\_N\_\_\_
  - v. Cost-Share Supplemental Report for DCF/DMH/DYS Cost-Share Tuition Expenditures:
    - 1. Has the District separately identified any tuition expenditures for students with whom they share financial responsibility with? Y\_\_\_N\_\_\_
      - a. The MA Department of Children and Families (DCF)? Y\_\_\_N\_\_\_
      - b. The MA Department of Mental Health (DMH)? Y\_\_\_N\_\_\_
      - c. The MA Department of Youth Services (DYS)? Y\_\_\_N\_\_\_
    - 2. Has the District appropriately reported its portion of the costs that are associated with students placed in a residential treatment facility, and for whom the school pays only a share of the student's total tuition for that facility/program while DCF, DYS or DMH pays the other share? Y\_\_\_N\_\_\_
    - 3. Does this District analysis include students placed in residential treatment facilities for which the school pays a day-rate tuition? Y\_\_\_N\_\_\_

<sup>2</sup> If no, tuition expenditures for the collaborative cannot be reported

<sup>3</sup> Under 808 CMR 1.06(7)(b)

4. Has the District entered the total provider's tuition payment for students placed in day and residential facilities, by program? Y\_\_\_N\_\_\_
5. Has the District determined the annual amount of tuition for DCF/DMH/DYS Cost-Share students and for other students and separately entered their tuition expenditures? Y\_\_\_N\_\_\_
6. Has the District submitted the Cost-Share Supplemental Report at the same time as the cost report if any cost share tuition is included in the cost report? Y\_\_\_N\_\_\_
7. Are documentation records maintained and readily available?<sup>4</sup> Y\_\_\_N\_\_\_

VIII. Cost Report Reconciliation

- a. Has the District submitted per-unit claims for all services for which they seek reimbursement through the cost report (It is expected that the vast majority if not all services provided to students who are including in the statistics section of the cost report will be claimed through MMIS)? Y\_\_\_N\_\_\_
- b. Has the District maintained documentation records that are readily available per section 4.2 of the Provider Contract? Y\_\_\_N\_\_\_

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<sup>4</sup> MassHealth School Based Medicaid Program Instruction Guide for Massachusetts School Based Program Annual Cost Report, November 2013, p. 22, p. 28, Appendix B