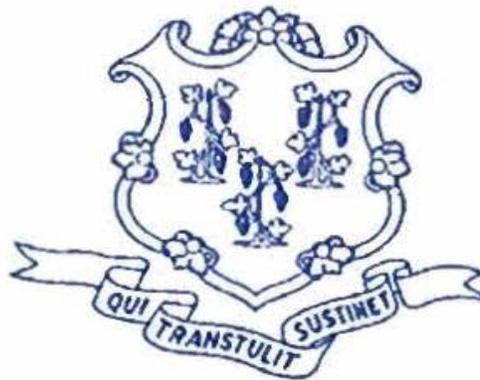


**STATE OF CONNECTICUT
DEPARTMENT OF SOCIAL SERVICES**



**Medicaid School Based Child Health Program
Cost Report Instruction Guide for
Direct and Administrative Cost Claiming for the
2013-2014 School Year**

June 2014
(updated 02/09/2015)

PLEASE BE SURE TO READ THROUGH THIS MANUAL WHEN COMPLETING THE COST REPORT. THIS MANUAL WAS CREATED TO ASSIST YOU IN COMPLETING THE COST REPORT CORRECTLY.

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A. Background

The State of Connecticut Department of Social Services (the Department), the single State agency administering the Connecticut Medical Assistance Program, calculates payment rates for services covered under the Medicaid School Based Child Health Program (SBCH Program).

For school districts participating in the SBCH Program, pursuant to the Federal requirements, the Department shall follow the OMB Circular A-87 guidelines when developing school district specific fee-for-service rates for services covered under the SBCH Program. The rates shall be based on the Medicaid allowed costs applicable to the services covered under the SBCH Program. Additionally, each school district participating in the SBCH program is allowed to claim administrative costs allocated to the administration of the Medicaid SBCH program.

Beginning October 1, 2010 and forward, the rate methodology approved by CMS reflects the certified public expenditure model. This model requires the Department to annually reconcile and settle any differences between the interim payments issued to districts and the actual costs incurred by districts to provide SBCH Program covered services to Medicaid covered students enrolled pursuant to students' Individualized Education Program (IEP).

The school district specific fee-for-services SBCH Program rates shall be calculated after the cost reconciliation and settlement is finalized. In order to determine how much it costs districts participating in the SBCH program to deliver services and to administer the Medicaid Program, a SBCH Cost Report is required from districts after the close of the school year.

Each participating school district that received SBCH program payments under the program for services, with dates of service falling during a school year, is required to provide the Department with an annual SBCH Cost Report. The cost report must include dates of services for which payment were received.

The SBCH Cost Report was developed by the Department in an excel format and consists of the following three sections:

1. **Certification** – A summary of MEDICAID ALLOWABLE costs incurred by school districts to provide SBCH services for which districts submitted Medicaid claims under the SBCH Program.
2. **Reconciliation and Settlement** – Calculates the amount of settlement (due the school district / due Medicaid) based on (a) the interim Medicaid payments made to districts during a cost reporting period and (b) the actual Medicaid allowable cost incurred by the districts to deliver and administer the SBCH Program for the same period.
3. **SBCH Cost Report** – Provides detail of the Medicaid allowable costs incurred by the district to deliver and administer the SBCH Program. The Cost Report is completed by all providers who submitted Medicaid claims for services under the SBCH program with dates of service falling within the cost reporting period.

B. General Information

COST REPORT PERIOD

The following instructions apply to the cost reporting periods beginning with the cost report period of October 1, 2012 through June 30, 2014 and all subsequent cost report periods of July 1st through June 30th.

RECORD RETENTION POLICY

School districts filing Medicaid claims under the SBCH program must retain documentation in support of these claims, based upon federal requirements, for at least 6 years in the event of an audit by either state or federal authorities.

For example, records pertaining to the 2011 claims for dates of service between 10/01/2010 and 6/30/2011 shall be retained until June 30, 2017.

Examples of records / documentation to be retained are as follows:

1. Medical provider qualifications associated with licensing and certification
2. Payroll records associated with school personnel providing services
3. Copies of contracts with medical providers
4. Cost report and Time study source documents
5. Copies of any manuals related to the time study, cost allocation plan, or procedures related to the Medicaid School Based Child Health reimbursement

CERTIFICATION

School districts will be required to certify costs reported on the SBCH Cost Report using the **Certification** form included within the SBCH Cost Report file. Failure to complete the required SBCH Cost Report may result in recoupment of interim paid claims for the cost reporting period.

SBCH CHART OF EXPENDITURE CODES

Costs reported on the SBCH Cost Report should be identified using the SBCH Chart of Expenditure Codes. The SBCH Chart of Expenditure Codes is included within the SBCH Cost Report on the tab labeled "4 SBCH Chart of Exp Code" in the attached SBCH Cost Report template.

TECHNICAL REQUIREMENTS

The SBCH Cost Report was developed as a Microsoft Excel workbook. All Cost Report files must be submitted via email electronically to the Department. Paper copies are not required to be submitted in addition to the electronic version.

COST POOL COMPONENTS AND COST ALLOCATION BASES

Direct Services Cost:

- Salaries and Wages and Purchased Services
- Fringe Benefits
- Supplies and Materials
- Purchased Property Services
- All Other Allowable Costs
- Indirect Costs

Administrative Claiming Cost:

- Salaries and Wages and Purchased Services
- Fringe Benefits
- Durable Medical Equipment
- Transportation
- Depreciation or use allowance for equipment
- Depreciation or use allowance for buildings and improvements

Cost Allocation Bases:

Statewide Cost Allocation Bases

- Direct Services Allocation Rate
- Administrative Claiming Allocation Rate

District Specific Cost Allocation Bases

- Transportation Allocation Base
- Depreciation and use allowance Allocation Base
- Medicaid Penetration Rate

Direct Services Costs

Direct Services costs should reconcile to the expenditures reported to the State Department of Education on the ED001 Report.

1. Salaries and Wages and Fringe Benefits costs claimed should only be for the direct services providers and Medicaid Billing personnel included in the quarterly Time Study Employee listings submitted to the department.
2. Cost of Supplies and Materials used by the direct services providers and Medicaid billing personnel are reimbursable costs.
3. Cost of Purchased Property Services essential for delivery of services and essential for Medicaid billing are reimbursable costs.
4. All Other Allowable Costs identified with Direct Services are reimbursable costs.

Indirect Costs

Indirect costs are calculated by applying 10% to direct costs or, if a district submitted a request to the State Department of Education for an *Authorized Indirect Cost Rate*, apply to direct costs the approved unrestricted rate.

Administrative Claiming Cost:

Reimbursable Administrative Costs include the following:

1. Salaries and Wages and Fringe Benefits of administrative support staff.
2. Purchased Services of administrative support staff, if any.
3. Transportation of special education students when transportation services are prescribed in the student's IEP.
4. Durable Medical Equipment cost of items supplied to students pursuant to their IEP is a reimbursable cost. A schedule of Medicaid covered items is included within the SBCH Cost Report.
5. Equipment depreciation or use allowance of 6 1/3% per year.
6. Buildings and improvements depreciation or use allowance of 2% per year.

Cost Allocation Bases:

Cost Allocation Bases are either an average of the quarterly employee Time Studies or an average of the quarterly student enrollment statistics.

Two types of cost allocation bases are utilized to calculate the Medicaid allowable cost applicable to the SBCH program:

1. a Statewide Allocation Base or
2. a District-specific Allocation Base.

In addition, a district-specific Medicaid Penetration Rate is utilized to determine the Medicaid Allowable Direct Services cost.

1. **Statewide Cost Allocation Base** is based on time studies and is used to allocate the following costs:
 - Salaries and wages and fringe benefits of the direct services providers, Medicaid billing personnel and Medicaid administrative support staff
 - Other Expenses of the direct services providers, Medicaid billing personnel and Medicaid administrative support staff
 - Medicaid Administrative Staff Support Costs
2. **District Specific Cost Allocation Base** is based on student enrollment statistics and is used to allocate the following costs:
 - Transportation Costs
 - Depreciation and Use Allowance Costs
3. The district-specific Medicaid Penetration Rate is based on student enrollment and is applied to determine the Medicaid allowable direct services cost.
4. “Snap-shot” information was gathered and retained by districts for the date of June 3, 2014. When the department has operationalized the new Medicaid verification system, the snap-shot data fields located on the cost report may then be completed based upon the data obtained by the district in using the new system.

Statistics Type of data table

Type of Data	Description of the Type of Data
Total District Students	Number of all students attending in-district schools.
Total Students with medical ⁽¹⁾ services included in IEP's	<p>Number of students with IEP prescribed medical service(s) delivered by school district employed or contracted SBCH qualified service providers. Do not include in this number students with only a "resource room" 504 type of service included in their IEP.</p> <p><i>(1) Medical necessary services may include the following: audiology services, clinical diagnostic laboratory services, medical services provided by licensed physicians, physician assistant, or nurse practitioners, mental health services (Psychological & Counseling Services), nursing services, occupational therapy, physical therapy, respiratory care services, speech/language services, optometric services.</i></p>
Total Medicaid Students with medical ⁽¹⁾ services included in IEP's	Number of Medicaid eligible students with IEP prescribed medical service(s) delivered by school district employed or contracted SBCH qualified service providers. School district must bill for medical services delivered to these students using MSI forms.
Total SpEd Students with Specialized Transportation	Number of students provided specialized transportation. This number should include students who are provided specialized transportation regardless of it being prescribed or not in an IEP. This number should include students sent out of districts for which school must provide specialized transportation.
Total Medicaid SpEd Students with Transportation listed in IEP	Number of Medicaid covered students provided specialized transportation prescribed in an IEP. This number should include students who have specialized transportation prescribed in their IEP by itself or in conjunction with medical service(s).
Total Medicaid SpEd Students with medical ⁽¹⁾ service(s) and with Specialized Transportation listed in IEP	Number of Medicaid covered students who have medical service(s) and specialized transportation prescribed in an IEP. School district must bills for medical services delivered to these students using MSI forms.

C. Step-By-Step Instructions to Complete a SBCH Cost Report

Open the excel workbook cost report template attachment sent via e-mail. Save the report to your computer naming the file to include the cost/school year and district number in the file name. For example, for Hartford school district, the cost report name should be named as:

SB#064-SBCH_DSS_ACC-2014 Cost Report.xls

- 2014 stands for the school year
- 064 stands for Hartford School District LEA #

Important reminders concerning the Cost Report Template:

- Tabs colored **Green** require entry by the school district.
- Tabs colored **Blue** are calculated based upon the information entered into the Purple tabs.
- Formulas/calculation areas have been password protected.
- Please do not add additional columns or calculations to any of the worksheets within the Template
- All monetary entries will automatically format to whole dollars with a dollar sign.
- Note the addition of a new tab to the Cost Report labeled "SBCH Approved Services". This tab provides information relating to the SBCH services as listed in the approved SPA.
- Please be sure to periodically save your work to prevent any possible loss of information.

The 2013-2014 school year SBCH cost report is due to the Department by Tuesday, June 30th, 2015 via email transmission only to the SBCH mailbox at DSS.SBCH@ct.gov.

1. Provider Demographic Data

- a. The Form titled ***"1-Provider Data"*** is used to record demographic and cost report year information pertaining to the school district.

**CONNECTICUT MEDICAID
SCHOOL BASED CHILD HEALTH (SBCH) PROGRAM
ANNUAL COST REPORT
CERTIFICATION**

LEA's Name: 0
LEA #: 0
Report for the state fiscal year ending: 6/30/2014

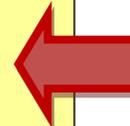
Line #	CPE Pool	Cost	Medicaid Penetration Rate
10	1 Direct Medicaid Services Salary and Wages	\$0	
11	1a Direct Medicaid Services F/B	\$0	
12	2 Direct Purchased Professional & Technical Services	\$0	
13	3 Direct Services Medical Supplies & Materials	\$0	
14	4 Direct Services Purchased Property Services	\$0	
15	5 Direct Services All Other Expenditures	\$0	
16	6 Less: S&W Federal Reimbursements	\$0	
17	6a Less: all other Federal Reimbursements	\$0	
18	7 Total Adjusted Direct Costs	\$0	
19	8 Indirect Cost Rate	0.00%	0.00%
20	9 Indirect Cost Applicable to Direct Cost	\$0	
23	12 Total Direct Cost	\$0	
24	13 Medicaid Penetration Rate		0.00%
26	14 Total Medicaid Allowable Direct Cost	\$0.00	A
28	15 Admin Support Salary and Wages	\$0	
29	15.1 Admin Support F/B	\$0	
30	15.2 Less: Federal Reimbursements	\$0	
31	15.2a Less: Other Federal Reimbursements	\$0	
32	15.3 Adjusted Administrative Cost	\$0	
33	15.4 Indirect Cost	\$0	
34	15.5 Medicaid Penetration Rate		0.00%
35	15.6 S/T Admin Support Medicaid Allowable Cost	\$0	B
36	16 Gross Specialized Transportation Cost - subject to further cost allocation plan		E
37	17 Depreciation (Allowance) Equipment	\$0	F
38	18 Depreciation (Allowance) Building and Improvements	\$0	G

Enter provider demographic information into the cells shaded yellow. Please do not adjust any other cells.

- b. **Provider Name:** Enter the school district name, for example *Hartford School District* or *Hartford*. Either is acceptable. For regional school districts, please spell out *Regional School District* and write districts number next to the description; for example for the Regional School District # 6 enter *Regional School District # 6*
- c. **LEA Code:** Enter the state town code or the regional school district code included in the table on the following page titled **“School District Names and Numerical Codes”**.
- d. **Contact Information:** Enter the full address for the school district; the name, phone number and e-mail address of the person the Department may contact with questions regarding the cost report; also, enter the name, phone number and e-mail of the person who prepared the cost report.

2. Approved Indirect Cost Rate Information:

- a. enter 10% in the field “OIG allowed IDC Rate” if this is the district cost rate (see red arrow);
OR
- b. for districts that submitted a request to the State Department of Education for an **Authorized Indirect Cost Rate**, enter the unrestricted rate approved by the State Department of Education. You must also enter dates for the **“Period of Time for which Rate was Approved”** and the **“Date Indirect Rate was Approved”** (see blue arrows).
- c. **One rate must be indicated.**

A	B	C
<u>Approved Indirect Cost Rate Information:</u>		
Cognizant Agency Unrestricted Indirect Cost Rate *:	<input type="text"/>	
<p><i>* Enter below 10% if no unrestricted IDC rate approved by cognizant agency that match the reporting period: For all non institutional providers except school based providers the cognizant agency is generally the Department of Health and Human Services. The Connecticut State Department of Education assigns indirect rates for school based providers. The Connecticut's SBCH program received permission from CMS to use 10% if there is no IDC assigned by the Connecticut State Department of Education.</i></p>		
The OIG allowed IDC Rate:Enter 10% -----> <i>if district did not apply for and did not receive an approval from the SDE to use an unrestricted IDC rate</i>	<input type="text"/>	
Name of Cognizant Agency:	<u>Connecticut State Department of Education</u>	
Period of Time for which Rate was Approved:	<input type="text"/>	
Date Indirect Rate was Approved:	<input type="text"/>	

School District Names And Numerical Codes

LEA Name	Town Code	LEA Name	Town Code	LEA Name	Town Code	LEA Name	Town Code	LEA Name	Town Code
Andover	1	Eastford	39	Manchester	77	Preston	114	Waterford	152
Ansonia	2	East Granby	40	Mansfield	78	Putnam	116	Watertown	153
Ashford	3	East Haddam	41	Marlborough	79	Redding	117	Westbrook	154
Avon	4	East Hampton	42	Meriden	80	Ridgefield	118	West Hartford	155
Barkhamsted	5	East Hartford	43	Middletown	83	Rocky Hill	119	West Haven	156
Berlin	7	East Haven	44	Milford	84	Salem	121	Weston	157
Bethany	8	East Lyme	45	Monroe	85	Salisbury	122	Westport	158
Bethel	9	Easton	46	Montville	86	Scotland	123	Wethersfield	159
Bloomfield	11	East Windsor	47	Naugatuck	88	Seymour	124	Willington	160
Bolton	12	Ellington	48	New Britain	89	Sharon	125	Wilton	161
Bozrah	13	Enfield	49	New Canaan	90	Shelton	126	Winchester	162
Branford	14	Essex	50	New Fairfield	91	Sherman	127	Windham	163
Bridgeport	15	Fairfield	51	New Hartford	92	Simsbury	128	Windsor	164
Bristol	17	Farmington	52	New Haven	93	Somers	129	Windsor Locks	165
Brookfield	18	Franklin	53	Newington	94	Southington	131	Wolcott	166
Brooklyn	19	Glastonbury	54	New London	95	South Windsor	132	Woodbridge	167
Canaan	21	Granby	56	New Milford	96	Sprague	133	Woodstock	169
Canterbury	22	Greenwich	57	Newtown	97	Stafford	134	Regional SD#01	201
Canton	23	Griswold	58	Norfolk	98	Stamford	135	Regional SD#04	204
Chaplin	24	Groton	59	North Branford	99	Sterling	136	Regional SD#05	205
Cheshire	25	Guilford	60	North Canaan	100	Stonington	137	Regional SD#06	206
Chester	26	Hamden	62	North Haven	101	Stratford	138	Regional SD#07	207
Clinton	27	Hampton	63	North Stonington	102	Suffield	139	Regional SD#08	208
Colchester	28	Hartford	64	Norwalk	103	Thomaston	140	Regional SD#09	209
Colebrook	29	Hartland	65	Norwich	104	Thompson	141	Regional SD#10	210
Columbia	30	Hebron	67	Old Saybrook	106	Tolland	142	Regional SD#11	211
Cornwall	31	Kent	68	Orange	107	Torrington	143	Regional SD#12	212
Coventry	32	Killingly	69	Oxford	108	Trumbull	144	Regional SD#13	213
Cromwell	33	Lebanon	71	Plainfield	109	Union	145	Regional SD#14	214
Danbury	34	Ledyard	72	Plainville	110	Vernon	146	Regional SD#15	215
Darien	35	Lisbon	73	Plymouth	111	Voluntown	147	Regional SD#16	216
Deep River	36	Litchfield	74	Pomfret	112	Wallingford	148	Regional SD#17	217
Derby	37	Madison	76	Portland	113	Waterbury	151	Regional SD#18	218
								Regional SD#19	219

3. ED001, Schedule 4 Special Education Expenditure

- a. To record Special Education Expenditures, obtain Schedule #4 from the ED001 filed with the State Department of Education for the same cost reporting period.

District: _____ Code: _____

SCHEDULE 4: Special Education Expenditures Data					
LINE	CODE	DESCRIPTION	SPECIAL ED. OTHER (Col. 1)	SPECIAL ED. per C.G.S. 10-76f (Col. 2)	Total (Col. 3)
401	100	Certified Personnel			*
402	100	Noncertified Personnel			*
403	200	Employee Benefits			*
404	300 590	Purchased Services			*
405	560	Special Education Tuition			*
406	600	Instructional Supplies			*
407	600	Other Supplies and Materials			*
408	400	Property Services			*
409	510	Special Education Transportation			*
410	730 739	Equipment			*
411	890	All Other Expenditures			*
412	Totals - Sum of Lines 401 through 411				*

- b. Using the form shown above, enter the expenses onto the tab labeled “**3 ED001, Sch #4 expenses**” within the workbook.
- c. In the column labeled “**School Year**”, enter the reporting period. For example, for the school year 2013-2014, enter “2014” (see red arrow, following page).

d. **Column #5:** for each line and code identified in column #2 and column #3, enter the amount reported on the same line in column# 2 of Schedule 4 of the ED001 report.

	A	B	C	E	F	G	H	I
7		School Year:			LEA Code:	0		
8					Reporting Period End:	6/30/2014		
9								
10				Complete only Column #5				
11	Col.#1	Col.#2	Col.#3	Col.#4	Col.#5	Col.#6	Col.#7	Col.#8
12	ED001 Schedule	Line	Code	Description	Special Ed. Per C.G.S. 10-76f (Col2)	Allocation Bases Compensation	Allocation Bases Other Expenses	Cost Report Wks # ref
13	Schedule 4	404	300, 590	Purchased Services		DSC=TS; Medicaid Billing=100%	n/a	Wks #3
14	Schedule 4	405	560	Special Education Tuition		n/a	n/a	
15	Schedule 4	406	600	Instructional Supplies		n/a	n/a	
16	Schedule 4	407	600	Other Supplies and Materials		DSC=TS	Medicaid students with IEP Medicaid services / SpEd Enrollment	Wks #4
17	Schedule 4	408	400	Property Services		DSC=TS	Medicaid students with IEP Medicaid services / SpEd Enrollment	Wks #5
18	Schedule 4	409	510	Special Education Transportation		Medicaid allowable Special transportation rate= Students with IEP SpEd transport for medical reasons /All students with SpEd transport	Medicaid allowable Special transportation rate= Students with IEP SpEd transport /All students with SpEd transport	Wks #7
19	Schedule 4	410	730, 739	Equipment (Durable Medical Equipment)		actual expense	Medicaid students with IEP Medicaid services / SpEd Enrollment	Wks #6
20	Schedule 4	411	890	All Other Expenditures		DSC=TS	Medicaid students with IEP Medicaid services / SpEd Enrollment	Wks #9
21				Total	\$	-		
22								
23								
24								

Ready | 1a List of State Town Codes | 2 Medicaid allocation % | 2a Medicaid Alloc % detail | 3 ED001, Sch #4 expenses | 4 SBCH Char |

4. Registers

1. In conjunction with the blank cost report document template, the Department will provide summary listings of the Direct Services Providers, Medicaid Billing Personnel and Administrative Program Support Staff. These listings are based on the quarterly lists submitted by districts to the department for Time Study purposes. The listings are sorted by position type code.

Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7	Col #8	Col #9	Col #10	
Subject to TS % (Y or N)	Employee LastName	Employee FirstName	Position Title Code	Paid Salary/ Compensation ED001, Schedule # (enter schedule number -ONLY)	Paid Salary/ Compensation Amount	Fringe Benefits ED001, Schedule # (enter schedule number - ONLY)	Employer's share - Fringe Benefits Amount	Line #	Federal Reimbursements included in the Salary/ Compensation Amount	Federal Reimbursements included in the Employer's share Fringe Benefits Amount
Y			10					1		
Y			10					2		
Y			10					3		
Y			10					4		
Y			10					5		
Y			10					6		
Y			10					7		
Y			10					8		
Y			10					9		
Y			10					10		
Y			10					11		
Y			10					12		
Y			10					13		
Y			10					14		
Y			10					15		
Y			10					16		
Y			10					17		

- a. Each register form is identified in its title with the **Position Titles Code**. The position title codes table is included with the SBCH Cost Report on Page 5, form titled **"5 Position Codes & Titles"**. A separate register is completed for each position code.
- b. It is important to remember that for Direct Service Providers, **only** salaries and fringe benefits of service providers who bill Medicaid for services should be included. Providers must have been included as eligible participants for the Time Study and should only list salary and fringe benefit information applicable to the time they were included on the list. For example:

If employee Elaine Smith was included on the Time Study Employee listing for Quarter 1 and 2 but not for quarter 3, her salary and fringe information for the third quarter should not be included.

2. Individuals who have salaries and fringe benefits which are 100% federally funded **should not** be included on the Registers. Contracted individuals **should not** be included. Direct Service Providers include Medicaid billing personnel employed by the district. **Billing vendors should not be included on the Registers.**
3. In Column #2, enter the last name of the employee(s) for the assigned position code from the summary list supplied by the Department. Each employee has their own separate line entry;
4. In Column #3, enter the first name of the employee(s) for the assigned position code from the summary list supplied by the Department;
5. In Column #5, enter the schedule number where the employee salary information was reported on the ED001 report corresponding to the reporting period;
6. In Column #6, enter the amount of the salary paid to the employee during the cost reporting period;
7. In Column #7, enter the schedule number where the employee fringe benefit information was reported on the ED001 report corresponding to the reporting period;
8. In Column #8, enter the employee fringe benefit cost for the cost reporting period;
9. In Column #9, if applicable, enter the amount of the employee salary / compensation which is federally reimbursed;
10. In Column #10, if applicable, enter the amount of the employee fringe benefits which is federally reimbursed.
11. For **Administrative Staff** employed by the district:
 - a. Record salaries & wages and fringe benefits costs using the form titled **"20-REGISTER-Admin S&W, FB,"** using steps # 4c1-4c9 above.

5. Recording Purchased Professional & Technical Services Expenses

- a. Record the Purchased Professional and Technical Services expenses reported on the ED001 report Schedule 4, Line 404, Code 300, 590.
- b. Using the form titled "Wkst #3-404(Purch Prof Serv), fill in the yellow highlighted cells as follows:
 1. In Column #5, enter the dollar amount applicable to a service described in Column # 4;
 2. In Column #6, enter "1" when services delivered are 100% IEP prescribed or "0" for services when IEP and non-IEP prescribed services are delivered;

3	Direct Service											
4	Purchased Professional and Technical Services											
5	Medicaid Reimbursable Cost											
6	Provider Name: 0.00 LEA Code: 0.00 Reporting Period End: 06/30/14											
10	ONLY Complete Column #5, Column #6 and Column #10											
12	Source: Amount Reported on ED001, Schedule #4, Line 404, Col.2 (Special Ed per CGS 10-76f)										Federal reimbursements	
13	Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7	Col #8	Col #9	Col #10	Col #11	
14	ED001, Sched.#4		SBCH-DSS Expense Code	Purchased Professional and Technical Services - Description	Purchased Professional and Technical Services Amount	Enter "1" for when delivered services are 100% IEP Prescribed Services. Enter "0" for when IEP and non-IEP prescribed services are delivered	Medicaid Services %? If Col.6="1" then Col.7=100% If Col.6="0" then Col.7="TS"	Statewide Direct Medicaid Services %	Medicaid Reimbursabl e Purchased Direct Services Cost	Line #	Federally reimbursed Purchased Professional and Technical Services Amount	Purchased Professional and Technical Services Amount applicable to Medicaid Reimbursable DSP
15	Line	Code										
16	404	300,590	PS-010	Social Worker			TS	36.27%	\$ -	1	\$ -	\$ -
17	404	300,590	PS-020	Audiologist			TS	36.27%	\$ -	2	\$ -	\$ -
18	404	300,590	PS-021	Audiologist's Assistant			TS	36.27%	\$ -	3	\$ -	\$ -
19	404	300,590	PS-022	Hearing Instrument Specialist			TS	36.27%	\$ -	4	\$ -	\$ -
20	404	300,590	PS-030	Psychologist			TS	36.27%	\$ -	5	\$ -	\$ -
21	404	300,590	PS-031	DPH licensed marital and family therapists			TS	36.27%	\$ -	6	\$ -	\$ -
22	404	300,590	PS-040	Respiratory Therapist			TS	36.27%	\$ -	7	\$ -	\$ -
23	404	300,590	PS-050	Physical Therapist			TS	36.27%	\$ -	8	\$ -	\$ -
24	404	300,590	PS-051	Physical Therapy Assistant			TS	36.27%	\$ -	9	\$ -	\$ -
25	404	300,590	PS-060	Speech-Language Therapist			TS	36.27%	\$ -	11	\$ -	\$ -
26	404	300,590	PS-061	Speech-Language Pathology Assistant			TS	36.27%	\$ -	10	\$ -	\$ -
27	404	300,590	PS-070	Nurse-APRN			TS	36.27%	\$ -	12	\$ -	\$ -
28	404	300,590	PS-071	Nurse-RN			TS	36.27%	\$ -	13	\$ -	\$ -
29	404	300,590	PS-072	Nurse-LPN			TS	36.27%	\$ -	14	\$ -	\$ -
30	404	300,590	PS-080	Counselor			TS	36.27%	\$ -	15	\$ -	\$ -

3. Column #8 represents a statewide average percent of direct service hours as reported on quarterly time studies and will be updated by the Department.

4. In Column #10, enter the amount (if applicable) which was federally reimbursed for each of the service amounts entered on the form;
5. All remaining columns will auto populate.
6. Services including Specialized Transportation, Special Education Transportation Monitors, and Medicaid Billing Vendor-Medicaid Consultant are recorded in the area as indicated by the red arrow.
7. Purchased Services not related to the Medicaid SBCH program are totaled and entered into the blue highlighted field as indicated by the blue arrow.
8. The Total Purchased Services amount is automatically calculated. The Reconciliation amount should equal zero once all entries have been made (see black arrow).

	A	B	C	D	E	F	G	H	I	J	K
40	404	300,590	PS-900	Assistive Technology Consultant, Audiometrist			TS	34.84%	\$0.00	20	
41							TS	34.84%	\$0.00	21	
42							TS	34.84%	\$0.00	22	
43							TS	34.84%	\$0.00	23	
44							TS	34.84%	\$0.00	24	
45							TS	34.84%	\$0.00	25	
46							TS	34.84%	\$0.00	26	
47							TS	34.84%	\$0.00	27	
48							TS	34.84%	\$0.00	28	
49							TS	34.84%	\$0.00	29	
50							TS	34.84%	\$0.00	30	
51							TS	34.84%	\$0.00	31	
52							TS	34.84%	\$0.00	32	
53	Purchased Services-Direct Services				\$0.00			s/t	\$0.00	33	To li
	PS-700	Specialized Transportation							\$0.00	34	
	PS-701	Special Education Transportation Monitors							\$0.00	35	
56	PS-801	Medicaid Billing Vendor-Medicaid Consultant							\$0.00	36	
	Purchased Services not related to the Medicaid SBCH									37	
58	Total Purchased Services				\$0.00						
59	ED001, Schedule #4, Line 404, Col.2 (Special Ed per CGS 10-76f)				0						
60	Reconciliation (s/b 0.00)				\$0.00						

6. Recording Other Supplies & Materials Expenses

- a. Record the Other Supplies & Materials expenses reported on the ED001 report Schedule 4, Line 407, Code 600.
- b. Using the form titled "Wkst #4-407(Suppl & Material), fill in the yellow highlighted cells as follows:

2	School Based Child Health							Page 12		
3	Direct Service									
4	Medical Supplies & Materials									
5	Medicaid Reimbursable Cost									
6						Provider Name:	0.00			
7						LEA Code:	0.00			
8						Reporting Period End:	06/30/14			
9										
10										
11	ONLY Complete Column #5 and Column #10									
12	<i>Source: Amount Reported on ED001, Schedule #4, Line 407, Col.2 (Special Ed per CGS 10-76f)</i>							Federal reimbursements		
13	Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7	Line #	Col #10	Col #11
14	ED001, Sched.#4		SBCH-DSS Expense Code	Medical Supplies & Materials - Description	Amount	Statewide Direct Medicaid Services %	Medicaid Reimbursable Direct Medical Supplies & Materials Cost (Col.5*Col.6)		Federally reimbursed Purchased Professional and Technical Services Amount	Purchased Professional and Technical Services Amount applicable to Medicaid Reimbursable DSP
15	Line	Code								
16	407	600	OSM-010	Social Worker		36.27%	\$ -	1	\$ -	\$ -
17	407	600	OSM-020	Audiologist		36.27%	\$ -	2	\$ -	\$ -
18	407	600	OSM-021	Audiologist's Assistant		36.27%	\$ -	3	\$ -	\$ -
19	407	600	OSM-022	Hearing Instrument Specialist		36.27%	\$ -	4	\$ -	\$ -
20	407	600	OSM-030	Psychologist		36.27%	\$ -	5	\$ -	\$ -
21	407	600	OSM-031	Marital and family therapists, DPH licensed		36.27%	\$ -	6	\$ -	\$ -
22	407	600	OSM-040	Respiratory Therapist		36.27%	\$ -	7	\$ -	\$ -
23	407	600	OSM-050	Physical Therapist		36.27%	\$ -	8	\$ -	\$ -
24	407	600	OSM-051	Physical Therapy Assistant		36.27%	\$ -	9	\$ -	\$ -
25	407	600	OSM-060	Speech-Language Pathology Therapist		36.27%	\$ -	10	\$ -	\$ -
26	407	600	OSM-061	Speech-Language Pathology Assistant		36.27%	\$ -	11	\$ -	\$ -
27	407	600	OSM-070	Nurse-APRN		36.27%	\$ -	12	\$ -	\$ -
28	407	600	OSM-071	Nurse-RN		36.27%	\$ -	13	\$ -	\$ -
29	407	600	OSM-072	Nurse-LPN		36.27%	\$ -	14	\$ -	\$ -

1. In Column #5, enter the dollar amount applicable to a service described in Column # 4;
2. Column #6 represents a statewide average percent of direct service hours as reported on quarterly time studies and will be updated by the Department.
3. In Column #10, enter the amount (if applicable) which was federally reimbursed for each of the service amounts entered on the form;
4. All remaining columns will auto populate.

5. Services including Specialized Transportation and Supplies and Materials not related to the Medicaid SBCH program are recorded in the area as indicated by the red arrow.

	A	B	C	D	E	F	G	H
34	407	600	OSM-101	Optometrist, licensed		34.84%	\$0.00	19
35	407	600	OSM-102	Osteopaths, licensed; Physician Assistant, licensed		34.84%	\$0.00	20
36	407	600	OSM-103	Physician, licensed		34.84%	\$0.00	21
37	407	600	OSM-104	Podiatrist, licensed		34.84%	\$0.00	22
38	407	600	OSM-105	Psychiatrist, licensed		34.84%	\$0.00	23
39	407	600	OSM-800	Medicaid Billing		32.14%	\$0.00	24
40	407	600	OSM-900	Assistive Technology Consultant; Audiometrist		34.84%	\$0.00	25
41						34.84%	\$0.00	26
42						34.84%	\$0.00	27
43						34.84%	\$0.00	28
44						34.84%	\$0.00	29
45						34.84%	\$0.00	30
46						34.84%	\$0.00	31
47						34.84%	\$0.00	32
48						34.84%	\$0.00	33
49						34.84%	\$0.00	34
50						34.84%	\$0.00	35
51						34.84%	\$0.00	36
52						34.84%	\$0.00	37
53	Other Supplies and Materials-Direct Services				\$0.00		\$0.00	27
54					To: Certification Line 3-->		\$0.00	28
55								29
56	407	600	OSM-700	Specialized Transportation				30
57	407	600	OSM-001	Supplies and materials not related to the Medicaid SBCH				31
58	Total Other Supplies and Materials				\$0.00			
59	ED001, Schedule #4, Line 407, Col.2 (Special Ed per CGS 10-76f)				0			
60	Reconciliation (s/b 0.00)				\$0.00			
61								
62								

6. The Total Other Supplies and Materials amount is automatically calculated. The Reconciliation amount should equal zero once all entries have been made (see black arrow).

7. Recording Property Services Expenses

- Record the Property Services expenses reported on the ED001 report Schedule 4, Line 408, Code 400.
- Using the form titled "Wkst #5-408(Purch Prop Serv)", fill in the yellow highlighted cells as follows:

2	School Based Child Health							Page 13		
3	Direct Service									
4	Purchased Property Services									
5	Medicaid Reimbursable Cost									
6								Provider Name:		0.00
7								LEA Code:		0.00
8								Reporting Period End:		06/30/14
9										
10	ONLY Complete Column #5 and Column #10									
11										
12	Source: Amount Reported on ED001, Schedule #4, Line 408, Col.2 (Special Ed per CGS 10-76f)							Federal reimbursements		
13	Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7		Col #10	Col #11
14	ED001, Schedule #4		SBCH-DSS Expense Code	Purchased Property Services - Description	Amount	Statewide Direct Medicaid Services %	Direct Cost of the Purchased Property Services (Col.5*Col.6)	Line #	Federally reimbursed Purchased Professional and Technical Services Amount	Purchased Professional and Technical Services Amount applicable to Medicaid Reimbursable DSP
15	Line	Code								
16	408	400	PPS-010	Social Worker		36.27%	\$ -	1		\$ -
17	408	400	PPS-020	Audiologist		36.27%	\$ -	2		\$ -
18	408	400	PPS-021	Audiologist's Assistant		36.27%	\$ -	3		\$ -
19	408	400	PPS-022	Hearing Instrument Specialist		36.27%	\$ -	4		\$ -
20	408	400	PPS-030	Psychologist		36.27%	\$ -	5		\$ -
21	408	400	PPS-031	Marital and family therapists, DPH licensed		36.27%	\$ -	6		\$ -
22	408	400	PPS-040	Respiratory Therapist		36.27%	\$ -	7		\$ -
23	408	400	PPS-050	Physical Therapist		36.27%	\$ -	8		\$ -
24	408	400	PPS-051	Physical Therapy Assistant		36.27%	\$ -	9		\$ -
25	408	400	PPS-060	Speech-Language Pathology Therapist		36.27%	\$ -	10		\$ -
26	408	400	PPS-061	Speech-Language Pathology Assistant		36.27%	\$ -	11		\$ -
27	408	400	PPS-070	Nurse-APRN		36.27%	\$ -	12		\$ -
28	408	400	PPS-071	Nurse-RN		36.27%	\$ -	13		\$ -
29	408	400	PPS-072	Nurse-LPN		36.27%	\$ -	14		\$ -
30	408	400	PPS-080	Counselor		36.27%	\$ -	15		\$ -
31	408	400	PPS-090	Occupational Therapist		36.27%	\$ -	16		\$ -
32	408	400	PPS-091	Occupational Therapy Assistant (COTA)		36.27%	\$ -	17		\$ -
33	408	400	PPS-100	chiropractors, licensed; natureopaths, licensed		36.27%	\$ -	18		\$ -
34	408	400	PPS-101	Optomatrist, licensed		36.27%	\$ -	10		\$ -

- In Column #5, enter the dollar amount applicable to a service described in Column # 4;
- Column #6 represents a statewide average percent of direct service hours as reported on quarterly time studies;
- In Column #10, enter the amount (if applicable) which was federally reimbursed for each of the service amounts entered on the form.
- All remaining columns will auto populate.

5. Services including Specialized Transportation and Purchased Property Services not related to the Medicaid SBCH program are recorded in the area as indicated by the red arrow.

	A	B	C	D	E	F	G	H	I
43	408	400				34.84%	\$0.00	28	
44	408	400				34.84%	\$0.00	29	
45	408	400				34.84%	\$0.00	30	
46	408	400				34.84%	\$0.00	31	
47	408	400				34.84%	\$0.00	32	
48	408	400				34.84%	\$0.00	33	
49	408	400				34.84%	\$0.00	34	
50	408	400				34.84%	\$0.00	35	
51	408	400				34.84%	\$0.00	36	
52	408	400				34.84%	\$0.00	37	
53				Purchased Property Services-Direct Services	\$0.00		\$0.00	38	To li
54					To: Certification Line 4-->		\$0.00	39	
55								40	
56	408	400	PPS-700	Specialized Transportation				41	
57	408	400	PPS-001	Purchased Property Services-not related to the Medicaid SBCH				42	
58				Purchased Property Services	\$0.00				
59				ED001, Schedule #4, Line 408 Col.2 (Special Ed per CGS 10-76f)	0				
60				Reconciliation (s/b 0.00)	\$0.00				
61									

6. The Total Purchased Property Services amount is automatically calculated. The Reconciliation amount should equal zero once all entries have been made (see black arrow).

8. Recording Special Education Transportation Costs

- Record the Special Education Transportation Costs reported on the ED001 report Schedule 4, Line 409, Code 510.
- Using the form titled "Wkst #7-Transportation, fill in the yellow highlighted cells ONLY within Column # 7(see blue arrow).
- The remainder of the worksheet will auto populate using information entered into the yellow highlighted cells and from Page 21-REGISTER-Transpor S&W, FB.

	A	B	C	D	E	F	G	H	I	J	
22											
23		Col #1	Col #2	Col #3	Col #4	Col #5	Col #6				
24		source: 21-REGISTER-Transport S&W, FB									
25			SBCH Cost Report Expenditure Code	Special Education Transportation		Paid Salary/ Compensation Amount	Fringe Benefits (Employee Benefits) Amount				
26			SW-700	Special Education Transportation - Driver Compensation		0	0			11	
27			SW-701	Special Education Transportation - Monitors Compensation		0	0			12	
28						0	0				
29											
30							Only Complete Column#7				
31		Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7			
32		source: ED001, Schedule #4,									
33		ED001, Schedule #4	SBCH Cost Report Expenditure Code	Special Education Transportation		Paid Salary/ Compensation Amount	Fringe Benefits - Employer Share Amount	Cost			
34		Line	Code								
35		409	510	TRN-020	Specialized Transportation Contract (all inclusive)				<---further allocation plan TBD	13	
36		409	510	TRN-021	Specialized Transportation - Insurance				<---further allocation plan TBD	14	
37		409	510	TRN-022	Specialized Transportation - Fuel				<---further allocation plan TBD	15	
38		409	510	TRN-023	Specialized Transportation -Supplies/Parts				<---further allocation plan TBD	16	
39		409	510	TRN-024	Specialized Transportation - Vehicle Maintenance				<---further allocation plan TBD	17	
40		409	510	TRN-025	Specialized Transportation - Vehicle Rental				<---further allocation plan TBD	18	
41		409	510	TRN-026	Specialized Transportation - Depreciation				<---further allocation plan TBD	19	
42		409	510						<---further allocation plan TBD	20	
43		409	510						<---further allocation plan TBD	21	
44								0			
45					ED001, Schedule #4, Line 409, Col2 (Special Ed per CGS 10-76f)			0			
46					Reconciliation (s/b 0.00)			\$0.00			
47											

9. Recording Depreciation Allowance Costs for Equipment, Building, and Improvements

- a. Follow the federal OMB A-87 guidelines, inserted below, regarding how to classify and record costs subject to depreciation and use allowance.
- b. Replacement cost for insurance coverage may be sufficient. Where an acquisition cost is not available, a fair market value is acceptable in lieu of an acquisition cost.

Depreciation and use allowances

(obtained from http://www.whitehouse.gov/omb/circulars_a087_2004#11)

- a. Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.
- b. The computation of depreciation or use allowances shall be based on the acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same State shall not be considered unrelated third parties for this purpose.
- c. The computation of depreciation or use allowances will exclude:
 - (1) The cost of land;
 - (2) Any portion of the cost of buildings and equipment borne by or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and
 - (3) Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.
- d. Where the depreciation method is followed, the period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

Depreciation methods once used shall not be changed unless approved by the Federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at time of donation.

- e. When the depreciation method is used for buildings, a building's shell may be segregated from the major component of the building (e.g., plumbing system, heating, and air conditioning system, etc.) and each major component depreciated over its estimated useful life, or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.
- f. Where the use allowance method is followed, the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs. The use allowance for equipment will be computed at an annual rate not exceeding 6 2/3 percent of acquisition cost. When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g., plumbing system, heating and air condition, etc.) cannot be segregated from the building's shell.

The two percent limitation, however, need not be applied to equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes (e.g., dentist chairs and dental treatment units, counters, laboratory benches bolted to the floor, dishwashers, modular furniture, carpeting, etc.). Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or extensive alterations or repairs, to the building or the equipment. Equipment that meets these criteria will be subject to the 6 2/3 percent equipment use allowance limitation.

- g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated, after taking into consideration the amount of depreciation previously charged to the government, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.
- h. Charges for use allowances or depreciation must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Governmental units will manage equipment in accordance with State laws and procedures. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.

c. Using the form titled “Wkst #8-Depreciation Allowance, fill in the yellow highlighted cells as follows:

1. In the field labeled “Source”, notate the source of the costs (see blue arrow).
2. In Column #1: enter a description of costs subject to depreciation. Descriptions may be general, such as **“School District Buildings”**;

2	School Based Child Health							Page 17
3	District-Wide							
4	Depreciation (Allowance) Equipment, Building and Improvements							
5	Medicaid Allowable Cost							
6						Provider Name:	0.00	
7						LEA Code:	0	
8						Reporting Period End:	06/30/14	
9								
10	In Column #1 record a description of item and in Column #6 record "Depreciation cost" or if depreciation cost is not available complete Col. #2 and Col.#3. Also, provide in on a <i>Source line</i> a name of a document(s) used to obtain information for reported items							
11								
12	<i>Source:</i>							
13	Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7	
	Capitalized Equipment- Account Description	Town/City Capitalized Equipment Cost	Board of Education Capitalized Equipment Cost	Medicaid SpEd Allocation % (Enrollment)	Use Allowance % (OIG A-87)	Depreciation cost	Medicaid Allowable Equipment Use Allowance Cost ((Col.2+Col.3) *Col.4*Col.5)	Line #
14				0.00%	6.67%		\$ -	1
15				0.00%	6.67%		\$ -	2
16				0.00%	6.67%		\$ -	3
17				0.00%	6.67%		\$ -	4
18				0.00%	6.67%		\$ -	5
19				0.00%	6.67%		\$ -	6
20				0.00%	6.67%		\$ -	7
21				0.00%	6.67%		\$ -	8
22				0.00%	6.67%		\$ -	9
23				0.00%	6.67%		\$ -	10
24				0.00%	6.67%		\$ -	11
25				0.00%	6.67%		\$ -	12
26				0.00%	6.67%		\$ -	13
27				0.00%	6.67%		\$ -	

3. In Column #2 or Column #3, enter the acquisition cost **only** if the depreciation expense amount is not available;
4. In Column #6, record the depreciation expense.
5. Column #4 is automatically populated with the Medicaid Percent SpEd Allocation Percent based on enrollment statistics provided to the Department through the quarterly “snap shot” or “statistics”;
6. Column #5 represents the “Use Allowance” percent to be used in lieu of depreciation costs. If your district keeps track of the depreciation cost, please overwrite the formula in Column #6.
7. Column #7 calculates the district’s allowed Medicaid applicable depreciation cost (use allowance cost).

10. Recording All Other Expenditure expenses

- Record All Other Expenditure expenses related to IEP required and non-IEP related expenses reported on the ED001 report Schedule 4, Line 411, Code 890;
- Using the form titled "Wkst # 9-411 (All Other Exp)", fill in the yellow highlighted cells ONLY within Column # 5 (see blue arrow).

2	School Based Child Health							Page 18		
3	Direct Service									
4	All Other Expenditures									
5	Medicaid Reimbursable Cost									
6								Provider Name:	0.00	
7								LEA Code:	0	
8								Reporting Period End:	06/30/14	
9										
10								ONLY Complete Column #5 and Column #10		
11										
12	Source: Amount Reported on ED001, Schedule #4, Line 411, Col.2 (Special Ed per CGS 10-76f)							Federal reimbursements		
13	Col #1	Col #2	Col #3	Col #4	Col #5	Col #6	Col #7	Col #10	Col #11	
14	ED001, Sched.#4		SBCH-DSS Expense Code	All Other Expenditures - Description	Amount 	Statewide Direct Medicaid Services %	Medicaid Reimbursable Direct All Other Expenditures (Col.5*Col.6)	Line #	Federally reimbursed Purchased Professional and Technical Services Amount	Purchased Professional and Technical Services Amount applicable to Medicaid Reimbursable DSP
15	Line	Code								
16	411	890	MSC-010	Social Worker		36.27%	\$ -	1	\$ -	-
17	411	890	MSC-020	Audiologist		36.27%	\$ -	2	\$ -	-
18	411	890	MSC-021	Audiologist's Assistant		36.27%	\$ -	3	\$ -	-
19	411	890	MSC-022	Hearing Instrument Specialist		36.27%	\$ -	4	\$ -	-
20	411	890	MSC-030	Psychologist		36.27%	\$ -	5	\$ -	-
21	411	890	MSC-031	Marital and family therapists, DPH licensed		36.27%	\$ -	6	\$ -	-
22	411	890	MSC-040	Respiratory Therapist		36.27%	\$ -	7	\$ -	-
23	411	890	MSC-050	Physical Therapist		36.27%	\$ -	8	\$ -	-
24	411	890	MSC-051	Physical Therapy Assistant		36.27%	\$ -	9	\$ -	-
25	411	890	MSC-060	Speech-Language Pathology Therapist		36.27%	\$ -	10	\$ -	-
26	411	890	MSC-061	Speech-Language Pathology Assistant		36.27%	\$ -	11	\$ -	-
27	411	890	MSC-070	Nurse-APRN		36.27%	\$ -	12	\$ -	-
28	411	890	MSC-071	Nurse-RN		36.27%	\$ -	13	\$ -	-
29	411	890	MSC-072	Nurse-LPN		36.27%	\$ -	14	\$ -	-
30	411	890	MSC-080	Communication Specialist		36.27%	\$ -	15	\$ -	-

- In Column #5, enter the dollar amount applicable to a service described in Column # 4;
- Column #6 represents a statewide average percent of direct service hours as reported on quarterly time studies;
- In Column #10, enter the amount (if applicable) which was federally reimbursed for each of the service amounts entered on the form.
- All remaining columns will auto populate.

5. Medicaid Billing and Miscellaneous Expenditures not related to the Medicaid SBCH program are recorded in the area as indicated by the red arrow.

	A	B	C	D	E	F	G	H	I	J
25	411	890	MSC-060	Speech-Language Pathology Therapist		34.84%	\$0.00	10		\$0.00
26	411	890	MSC-061	Speech-Language Pathology Assistant		34.84%	\$0.00	11		\$0.00
27	411	890	MSC-070	Nurse-APRN		34.84%	\$0.00	12		\$0.00
28	411	890	MSC-071	Nurse-RN		34.84%	\$0.00	13		\$0.00
29	411	890	MSC-072	Nurse-LPN		34.84%	\$0.00	14		\$0.00
30	411	890	MSC-080	Counselor		34.84%	\$0.00	15		\$0.00
31	411	890	MSC-090	Occupational Therapist		34.84%	\$0.00	16		\$0.00
32	411	890	MSC-091	Occupational Therapy Assistant (COTA)		34.84%	\$0.00	17		\$0.00
33	411	890	MSC-100	chiropractors, licensed; naturopaths, licensed		34.84%	\$0.00	18		\$0.00
34	411	890	MSC-101	Optometrist, licensed		34.84%	\$0.00	19		\$0.00
35	411	890	MSC-102	Osteopaths, licensed; Physician Assistant, licensed		34.84%	\$0.00	20		\$0.00
36	411	890	MSC-103	Physician, licensed		34.84%	\$0.00	21		\$0.00
37	411	890	MSC-104	Podiatrist, licensed		34.84%	\$0.00	22		\$0.00
38	411	890	MSC-105	Psychiatrist, licensed		34.84%	\$0.00	23		\$0.00
39	411	890	MSC-800	Medicaid Billing		32.14%	\$0.00	24		\$0.00
40	411	890	MSC-900	Assistive Technology Consultant; Audiometrist		34.84%	\$0.00	25		\$0.00
41	411	890				34.84%	\$0.00	26		\$0.00
42	411	890				34.84%	\$0.00	27		\$0.00
43	411	890				34.84%	\$0.00	28		\$0.00
44				All Other Expenditures-Direct Services	\$0.00		\$0.00	29	To line 6a->	\$0.00
45							\$0.00	30		
46	411	890	MSC-800	Medicaid Billing				31		
47	411	890	MSC-002	Miscellaneous Expenditures: not related to the Medicaid SBCH				32		
48				Total All Other Expenditures	\$0.00					
49										
50				ED001, Schedule #4, Line 411, Col.2 (Special Ed per CGS 10-76f)		0				
51										
52				Reconciliation (s/b 0.00)		\$0.00				
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6. The Total All Other Expenditures amount is automatically calculated. The Reconciliation amount should equal zero once all entries have been made (see black arrow).

11. Certification of Public Expenditure

- a. The Certification form is included within the Cost Report template and will automatically populate with the Medicaid applicable cost information reported throughout the cost report;
- b. Retrieve the form labeled "Certification";
- c. Amounts of Federal/State reimbursements, if applicable, require the district's input. Please follow the steps listed below to complete the Certification of Public Expenditure Page:
 1. Line 19, Total Certified Public Expenditure will calculate the amount school district incurred to provide pursuant to an IEP Medicaid services under the SBCH Program to the Medicaid covered students. Line 19 amount is inclusive of the administrative cost incurred by the school district to administer and support delivery of the SBCH Medicaid services;
 2. Line 20 may be left blank at this time. The information will be populated when the Certification and Settlement packet is prepared and forwarded to each district for review and signature.
 3. The Superintendent will not be required to sign the Certification until the Certification and Settlement packet are prepared and forwarded to each district.

D. Submission Deadline Requirements

The Completed SBCH Cost Report must be submitted to the Department via e-mail at DSS.SBCH@ct.gov within 90 days following the date the Report is provided to the districts. Failure to submit the completed SBCH Cost Report within the required timeline may result in recoupment of interim claims paid to the district. School districts are encourage to communicate with the Department should they have extenuating circumstances which will prevent them from meeting this deadline.

Please note the deadline for submission of the 2013-2014 SBCH Cost Report is Monday, June 30, 2015.