

# School Health Services Program Mid-Year Training

The Department of Health Care Policy and Financing (Department)

Quarterly and Annual Cost Reporting

*January 2021*

# Agenda

Introduction

Annual Cost Report Desk Review

Annual Cost Reporting

Comprehensive Review

Quarterly Cost Reporting



# Introduction

# Acronyms

Acronym	Full Names
AJ	April-June
COVID-19	Coronavirus Disease 2019
CPE	Certification of Public Expenditures
DMP	Direct Medical Percentage
FFP	Federal Financial Participation
FY	Fiscal Year
HR	Human Resources
IEP	Individualized Education Program
JS	July - September
MAC	Medicaid Administrative Claiming
MER	Medicaid Enrollment Ratio
OD	October - December
RMTS	Random Moment Time Study
SHS	School Health Services
SPL	Staff Pool List
UICR	Unrestricted Indirect Cost Rate



# Interactive Instructions

- 1.** Log into the following Poll Everywhere website: [PollEV.com/schoolhealth731](https://PollEV.com/schoolhealth731). Please use **first and last name** for your screenname and click continue
- 2.** You should see a screen that displays **“Waiting for schoolhealth731's presentation to begin...”**
- 3.** Once PCG activates a question, you will have an opportunity to respond by clicking on the answer of your choice
- 4.** Your answer will be anonymous and can be changed by selecting ‘Clear last response’
- 5.** PCG will refresh the PowerPoint to display all responses received and facilitate a discussion around the correct answer



# Practice Poll Question

**Have you ever participated in a comprehensive review for the SHS Program?**

- A. No, I've never participated in a comprehensive review
- B. Yes, this year!
- C. Yes, last year.
- D. Yes, the year before last

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# Annual Cost Report Desk Review

# Desk Reviews



PCG conducts the desk review after the district has certified their cost report

Desk reviews help protect school districts from federal audits and potential pay-back situations by verifying accuracy of reported data outside expectations



When preparing your cost report, keep clear & organized documentation for ease of reference during the review

Confident and detailed responses are necessary! Avoid phrases like “I believe...” or “I think this is correct...”





# FY 2019-20 Desk Review Recap

Overall, the number of edits requiring district response decreased significantly from the prior year

Edit	FY 2018-19	FY 2019-20	Difference
Benefits With Zero Salary	23	15	-8
Contracted Costs Threshold	31	13	-18
Salary Threshold	1,831	1,431	-400
Salary With Zero Benefits	9	0	-9
Trans Staff Benefits With Zero Salary	2	4	2
Trans Staff Salary Threshold	471	349	-122
Year To Year Trans All Other Costs	13	19	6
Year To Year Trans Other Costs	61	67	6
Year To Year Trans Staff Payroll	13	12	-1



# FY 2019-20 Desk Review Edits

The decrease in total count of edits from the prior year

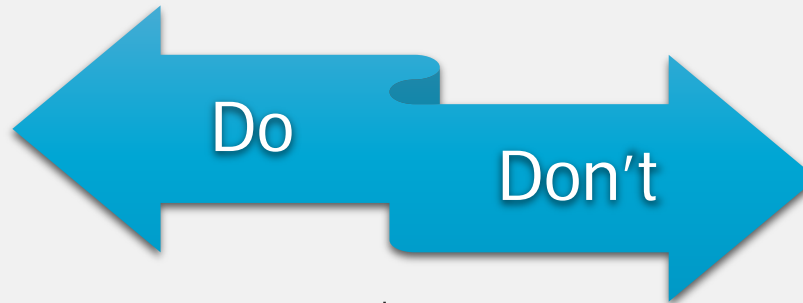
- Largest decrease highlights that fewer salary and contracted staff providers exceeded threshold, or were highly paid
- Greater number of year-to-year transportation other costs, or more +/- variance from previous year indicating reduction in transportation allowable costs reported

Districts overall saw an average decrease of 11 desk review edits



# Desk Review Helpful Hints

When completing the annual cost report, please follow the dos and don'ts listed below:



- ✓ Reference the job span bar to verify reasonability of reported costs
- ✓ Thoroughly respond to warnings/flags
- ✓ Review all data reported on each page of the cost report to confirm accuracy

- STOP Report costs for each person listed on the salaried/contracted without reaching out to your HR/business office
- STOP Report transportation other costs without reviewing the list of expenses from your transportation department
- STOP Wait until the end of October to start on your cost report

# Poll Everywhere Question #1

**Tina is a nurse who was employed by your district the entire fiscal year. She was added to the staff pool list on January 1, 2019. Do you report her salary and benefits for the entire year?**

Yes

No

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# Annual Cost Reporting

# Poll Everywhere Question #2

**Which of the following annual cost report items are districts responsible for entering?**

A. IEP ratio

B. UICR

C. One-way trips  
ratio denominator

D. All of the above

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# Annual Cost Reporting Trends

Reported costs in each service category increased from FY 2018-19

Service Type	FY 2018-19	FY 2019-20	Variance	Percent Change
Nursing Services	\$135,512,058	\$151,757,067	\$16,245,009	11.99%
Personal Care Services	\$104,485,556	\$116,057,421	\$11,571,866	11.08%
Speech Language and Hearing Services	\$88,964,718	\$96,540,372	\$7,575,655	8.52%
Social Work Services	\$22,477,921	\$25,960,703	\$3,482,782	15.49%
Occupational Therapy Services	\$32,572,288	\$35,823,982	\$3,251,694	9.98%
Transportation	\$93,726,314	\$94,971,768	\$1,245,454	1.33%
Physical Therapy Services	\$8,375,073	\$9,124,355	\$749,282	8.95%
Counseling	\$1,299,627	\$1,710,331	\$410,704	31.60%
Psychological Services	\$5,322,409	\$5,590,339	\$267,930	5.03%



# Annual Cost Reporting Trends Continued

Overall percent change is smaller than typical year-to-year increase

- 1 additional district joined the program in FY 2019-20

Year-to-year Comparison	First Year Costs	Second Year Costs	Total Cost Differential	Percent Change
FY 2017-18 to FY 2018-19	\$441,930,679	\$495,349,085	\$53,418,406	12.09%
FY 2018-19 to FY2019-20	\$495,349,085	\$540,425,047	\$45,075,962	9.10%

- Reimbursement will likely be similar to FY 2018-19
  - DMP increased 1.66%
  - Consider district-specific factors when attempting to estimate FY 2019-20 cost settlement
    - Reported costs
    - UICR
    - IEP ratio

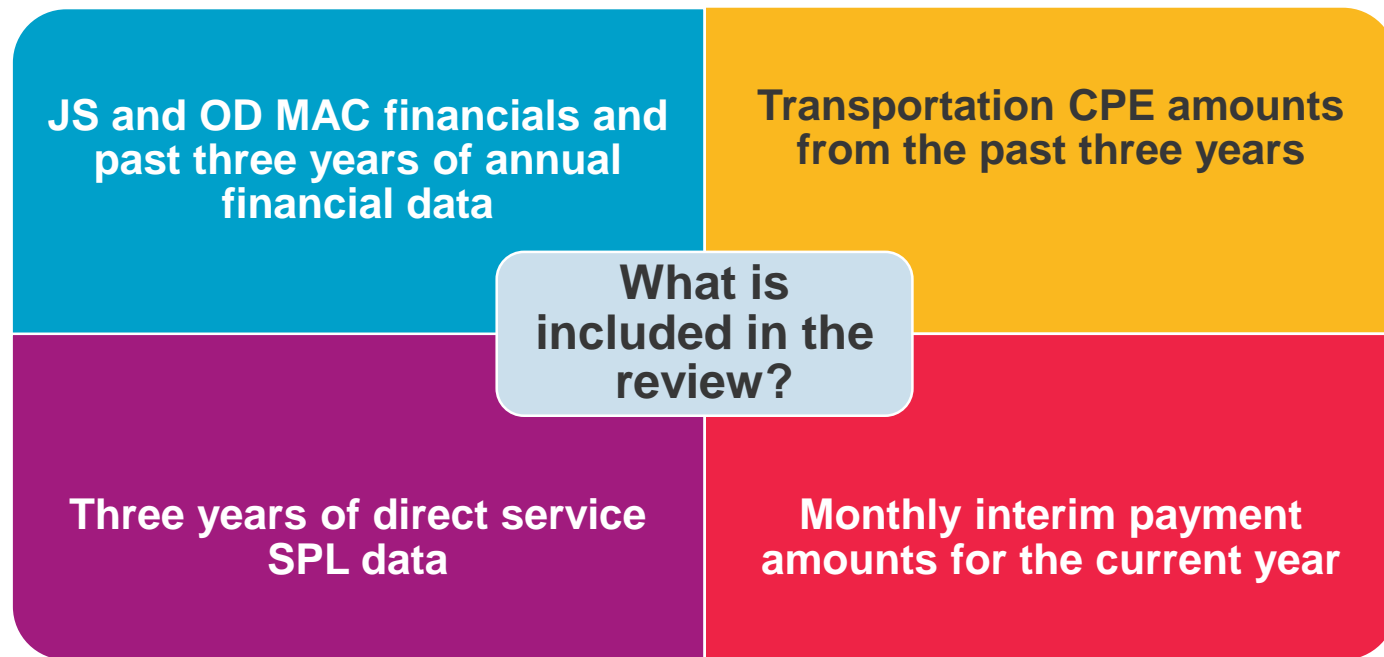
FY 2020-21 mid-year interim payment review may result in adjusted payments since we expect the current year to have many differences





# Mid-Year Interim Payment Review

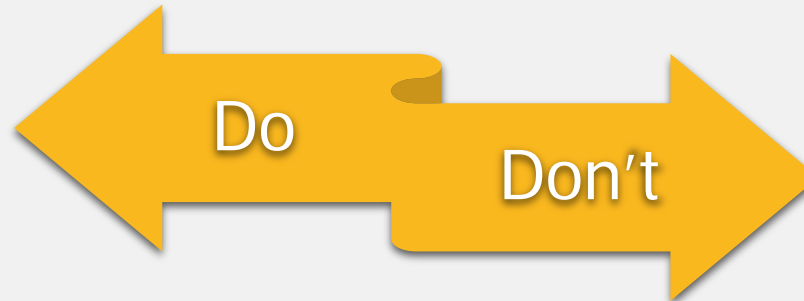
The mid-year interim payment review is to evaluate the current amount a district is receiving in monthly interim payments compared to cost settlement estimates in order to help prevent recoupment



- Once the review is complete, the Department will reach out to each district flagged to discuss options to lower the total monthly interim payment amounts received this FY

# Comprehensive Review

# Comprehensive Review Common Findings



- ✓ Review licensure dates prior to placing an individual on the SPL
- ✓ Report exact costs to the penny
- ✓ Include bonus/extra duty pay if it pertains to the individual's primary job function
- ✓ If reporting only specialized transportation, discretely identifying costs associated with transportation special education students

- STOP General office supplies (such as printer ink) are not Medicaid reimbursable
- STOP Never round costs reported!
- STOP Do not include non-allowable costs like car washes and meals
- STOP Transportation may only be reported under specialized or not only specialized – no other allocation methodology is acceptable

# Quarterly Cost Reporting

# MAC Claim Variables - Example

The table below illustrates an example district with the claim variables that are applied to quarterly cost calculations.

Variable Name	Numbers for one quarter	Source
PCG Unified Expenditures	\$2,700,000	District reported expenses from non-federal accounts
Admin MAC %	16.84%	Statewide RMTS quarterly results
MER%	37.88%	District submitted rosters for the 10/1 count
UICR %	19.90%	District specific overhead costs calculated by CDE
FFP	50%	Applied to all districts at the same rate
Reimbursement	\$32,000	District reimbursement amount



# Poll Everywhere Question #3

**Which of the following claiming variables are unique to each individual district?**

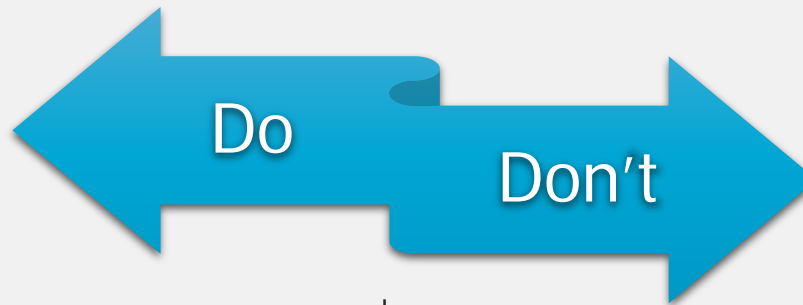
- A. RMTS results
- B. MER%
- C. FFP
- D. State withholding

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# Preparing to Report Quarterly Costs

Quarterly cost reports open for reporting the first business day after the quarter ends. In preparation of entering costs, please follow the dos and don'ts listed below:

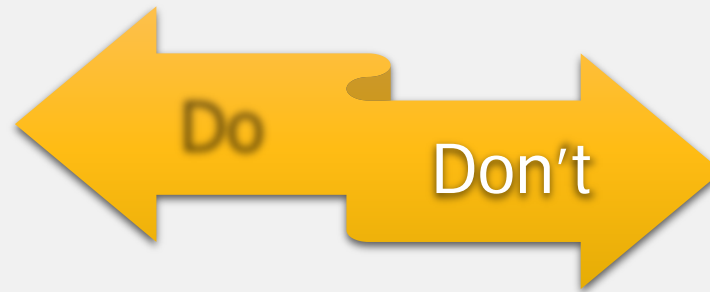


- ✓ Use the SPL to know which participants to report financials
- ✓ Keep track of paid invoices throughout the quarter to stay organized for reporting on a cash-basis

- ⊘ Work in a silo without communicating with your RMTS coordinator
- ⊘ Wait until the end of the quarter to pull the invoices paid in the quarter

# Entering Quarterly Costs

When entering quarterly costs please follow the dos and don'ts listed below:



Utilize the 'Comp Fed Rev/Non-Allowable' Field

- ✓ Report costs utilizing cash-basis accounting methodology
  - For salaried staff utilize all pay dates within the quarter
  - For contracted employees, all invoices paid within the quarter
- ✓ Enter zeros for participants with no costs to report



Back out Federal/Non-allowable pay before entering costs



Certify costs with blanks for cost data



# Entering Quarterly Cost Options

Districts have two options when entering their quarterly costs:

## Option 1 Manual

Costs are entered for one participant at a time within the PCG Claiming System

This method is best used for a small number of participants to report costs for

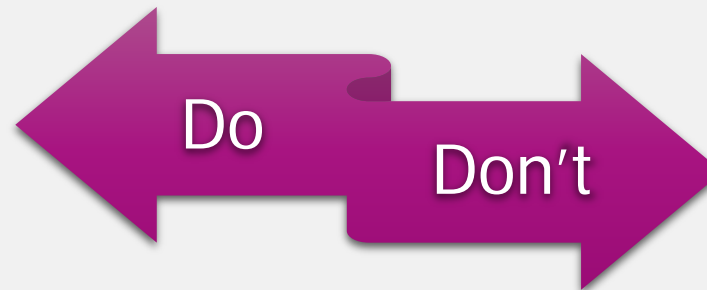
## Option 2 Export/ Import

Exporting a current SPL allows districts to compile and enter costs offline

Updates are made on an Excel document before uploading the quarter's costs

# Resolving Triggered Warnings

When resolving triggered warnings please follow the dos and don'ts listed below:



- ✓ Select the most appropriate explanation from the pre-populated drop-down menu
- ✓ Utilize the export/import feature to resolve edits quicker and more efficiently, saving you valuable time

- ⊘ Select any explanation from the drop-down menu that may not address the triggered warning
- ⊘ Manually select explanations in the claiming system if you are a larger district

# Placeholder for System Demo of Resolving Triggered Warnings

PCG CLAIMING SYSTEM

**Colorado School Health Services**




## Welcome to the PCG Claiming System for the Colorado School Health Services.

Our new login page is the first of many system improvements designed to make your role in participating in the program easier and more user friendly. The core functionality of the system will still function in the same way as you had experienced previously. Please contact us with any questions you may have.



 Email

 Password

**Login**

[Forgot Password](#)

[Register](#)

866-766-9015 or 866-317-0223

| [cormts@pcgus.com](mailto:cormts@pcgus.com) / [cocostreport@pcgus.com](mailto:cocostreport@pcgus.com)



# Poll Everywhere Question #4

**When entering quarterly MAC costs and resolving triggered warnings I utilize:**

- A. The export/import feature of the claiming system
- B. Individually enter costs and resolve warnings by individual line item
- C. Any combination of the two

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# Quarterly Cost Reporting Reminders

## After Quarter Opens

- ✓ Pull financial reports based off the pay date to report costs utilizing "Cash" based accounting methodology

## Entering Costs

- ✓ If a warning is triggered, double check your data entry to make sure no typos were made before selecting an explanation
- ✓ Identify any individuals who had zero costs or were 100% federally funded for potential removal from future SPLs

## Before Certification

- ✓ Have a second individual review reported costs
- ✓ Send RMTS coordinator a list of any individuals who had zero costs or were 100% federally funded to be removed from future SPLs
- ✓ Send RMTS coordinator a list of any individuals who may have been missing so they could potentially be added to future SPLs



# Program Resources

# Program Resources

Free Care resources can be found in the following locations:



School Health Services Program: [colorado.gov/pacific/hcpf/school-health-services](https://colorado.gov/pacific/hcpf/school-health-services)



PCG Claiming System: [claimingsystem.pcgus.com/co](https://claimingsystem.pcgus.com/co)

- Free Care recorded Webinars
- Free Care FAQs
- User Guides
- Stakeholder information
- Program Manual
- Program Calendar
- Training schedule
- Newsletters
- Fact Page
- Annual training PowerPoint presentations
- Staff Pool List Decision Tree



# Contact Information

If you have any questions, please feel free to contact us!

## Department



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## PCG

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Phone: 866-317-0223

RMTS/MAC Help Desk

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# Question & Answer Session



**Solutions that Matter**