



Medicaid Administrative Claiming (MAC)
Cost Reporting Requirements: A Guide
for Finance Personnel

Revised June 2004

TABLE OF CONTENTS

TITLE	STARTING PAGE
Medicaid Administrative Claiming (MAC) Program Overview _____	3
Finance Contact's Role in the MAC Program _____	3
Variables of a Claim _____	4
Required Documentation for Reporting Cost Data _____	4
District Cover Sheet _____	5
MAC Employees' Salaries and Benefits _____	6
Summary of MAC Employees Salaries and Benefits _____	7
District Wide Expenditures _____	8
Saving and Submitting Cost Data _____	9
Deadlines for Submitting Cost Data _____	10

Medicaid Administrative Claiming (MAC) Program Overview

The Medicaid Administrative Claiming (MAC) Program is a means for Arizona school districts/charter schools to receive federal reimbursement for Medicaid administrative activities that support students receiving health services, such as referrals made for health services, and the coordination of health services for students.

The MAC program allows school districts, including charter schools, to be reimbursed for some of their administrative costs associated with school based health and outreach activities, which are not claimable under the Direct Service Claiming (DSC) program. In general, the types of school based health and outreach activities funded under MAC are assisting students/ families with the Medicaid application and processes, referrals, coordination and monitoring of Medicaid eligible health services. A key focus of the MAC program is the Early and Periodic Screening, Diagnosis and Treatment (EPSDT) Program, which is used to ensure comprehensive, preventative health care program for Medicaid eligible children three to twenty-one years of age.

Your school district/charter school has participated in a time–study sampling methodology that collected data identifying the percentage of time certain staff spent performing activities that are reimbursable by MAC. The results obtained from this effort are used to calculate the cost associated with activities that are reimbursable under the Medicaid Administrative Claiming program. In order to prepare a claim for submission to Medicaid, the results of the time study must be applied to the District’s actual cost of performing those activities.

The steps outlined in this guidebook will provide school district finance personnel with an in-depth understanding of the cost data required, time frames for submission of cost data, and contact numbers for additional assistance. A complete guide to the Arizona Medicaid Administrative Claiming Program is also available online at: <http://maximusschools.com/atrainngdocuments.html>

Finance Contact’s role in the MAC Program

As the finance contact for your school district/charter school you play an essential part in the MAC Program. You will be responsible for:

- ❖ Working with your LEA’s MAC Coordinator to ensure that the employees listed on the personnel roster are not 100% federally funded;
- ❖ Reporting the expenditures for the individuals on the personnel roster;
- ❖ Reporting LEA wide expenditures that support the provision of Medicaid Programs;
- ❖ Providing the MAC Coordinator with a copy of the following documentation for the audit file:
 - Any computations or allocation used in reimbursement calculation
 - A detailed listing of all revenues offset from the claim, by source
 - A completed quarterly invoice
 - Expense records used to determine district expenditures for invoice calculation including indirect cost information
 - A copy of the warrant and remittance

Variables of a Claim

To calculate a claim for each participating school district / charter school, MAXIMUS uses the following information:

- ❖ **Costs** - The actual salaries / benefits expended by your district / charter school for individuals listed on the personnel roster and other district / charter school expenditures that support the provision / delivery of Medicaid programs (LEA Specific)
- ❖ **Medicaid Eligibility Rate (MER)** - The percentage of students in a district / charter school that are AHCCCS eligible out of the total number of students in a district / charter school (LEA Specific)
- ❖ **Percentage of time identified as reimbursable** - The results of the RMS process that identifies what percentage of time employees are participating in Medicaid Administrative / Outreach Activities (Statewide)
- ❖ **Indirect Cost Rate** - The non-restricted indirect cost rate is applied when calculating the LEA's invoice (LEA Specific)

Required Documentation for Reporting Cost Data

In order to calculate the reimbursement amount for each participating school district / charter school, MAXIMUS requires that financial data be submitted electronically on a standard excel template. The template is called the "Excel data template for Employee Roster and Cost Data" and is the same template that the MAC Coordinator uses to submit the personnel roster.

Approximately three weeks before the end of every quarter a copy of your LEA's submitted personnel roster will be sent electronically to your LEA's assigned MAC Finance Contact. If you need a blank copy of the template it is available online at: <http://maximusschools.com/atrainngdocuments.html>

Although there are multiple worksheets within the template, the following is a list of those used for reporting the cost data:

- ❖ **District Cover Sheet**
- ❖ **MAC Employee Salaries and Benefits**
- ❖ **Summary of MAC Employee Salaries and Benefits**
- ❖ **District Wide Expenditures**

A detailed explanation of how to report the information for each of these worksheets is presented in the following pages.

District Cover Sheet

This is the first page (worksheet) in the template and provides the contact information for the LEA and the person completing the form. It is also important to include the total number of paid employees in your LEA for the quarter in question. Please note that all of the requested information **MUST** be provided at the time of cost reporting.

Arizona Medicaid Administrative Claiming Program (MAC) Invoice Cover Sheet

School District/Charter School Name

(Enter School District/Cooperative Name Here)

District Code

(Enter District Code Here)

Financial Data for Quarter Beginning

(Enter Quarter Beginning Date Here)

Financial Data for Quarter ending

(Enter Quarter Ending Date Here)

District Mailing Address

(Enter Street/Mailing Address Here)

City, State, Zip

(Enter City, State and Zip Code Here)

Name of Person Completing the Form

(Enter the Name of the Person Completing Form Here)

Title of Person Completing the Form

(Enter the Title of Person Completing Form Here)

Phone Number and e-mail Address of Person Completing Form

(Enter the Phone Number and e-mail Address of Person Completing Form Here)

Number of Employees in District

(Enter Number of Employees in District)

Summary of MAC Employee Salaries and Benefits

This is the fourth page/ worksheet in the template. This sheet provides a summary of the dollars amount spent for individuals on the personnel roster by fund and function for salaries, benefits, and purchased professional services as reported in the personnel roster. This is only a tool so that you can see the automatic summation for the dollars reported.

Salary (Object Code 6100)

	001	011	012	013	610	625	4XX	5XX	6XX	7XX	8XX	9XX
1000												
2100												
2200												
2300												
2400												
2500												
2600												
2700												
2800												
2900												

Benefits (Object Code 6200)

	001	011	012	013	610	625	4XX	5XX	6XX	7XX	8XX	9XX
1000												
2100												
2200												
2300												
2400												
2500												
2600												
2700												
2800												
2900												

Purchased Professional and Technical Services (Object Code 6300)

	001	011	012	013	610	625	4XX	5XX	6XX	7XX	8XX	9XX
1000												
2100												
2200												
2300												
2400												
2500												
2600												
2700												
2800												
2900												

District Wide Expenditures

This is the fifth page / worksheet in the template. This worksheet allows the LEA to identify district wide / charter wide expenses that support the provision of Medicaid Programs by function and respective object codes for each fund code listed on the MAC Employees' Salaries and Fringe Benefits worksheet.

When reporting district wide (charter wide) expenditures you can only include dollars for fund numbers that support the provision of Medicaid Programs. Please note that although MAXIMUS included the non-federal fund numbers listed in the Arizona Chart of Accounts, not all of the cells in this worksheet have to be filled out.

The following is an example of the district wide expenditure sheet. Please note that the function number in the example is omitted (whereas in the template it appears):

<u>Function</u>	<u>Fund</u> <u>001</u> <u>(M&O)</u>	<u>Fund</u> <u>011</u>	<u>Fund</u> <u>012</u>	<u>Fund</u> <u>013</u>	<u>Fund</u> <u>4xx</u> <u>(State</u> <u>Grants)</u>	<u>Fund</u> <u>5xx</u> <u>(Other)</u>	<u>Sub</u> <u>Total</u>	<u>Dollars</u> <u>Reported</u> <u>on the</u> <u>MAC</u> <u>Employee</u> <u>Salary &</u> <u>Benefit</u> <u>Sheet</u>	<u>Adjusted</u> <u>Total</u>
							\$		
Object 6100							\$	\$ -	\$ -
Object 6200							\$	\$ -	\$ -
Object 6300							\$	\$ -	\$ -
Object 6400							\$		\$ -
Object 6500							\$		\$ -
Object 6600							\$		\$ -
Object 6700							\$		\$ -
Object 6800							\$		\$ -
Function	\$						\$		
Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total								\$ -	
TOTAL LEA EXPENSES REPORTED TO MAXIMUS:						\$			

District wide / charter wide expenditures can be claimed based on the following function codes:

- ❖ 1000: Instruction
- ❖ 2100, 2200, 2600-2900: Support Services
- ❖ 2300, 2400, 2500: Support Services Administration

For each function code listed about LEAs can further report expenses by using the following object codes within each function code:

- ❖ Object 6100: Personal Services – Salaries
- ❖ Object 6200: Employee Benefits
- ❖ Object 6300: Purchased Professional & Technical Services
- ❖ Object 6400: Purchased Property Services
- ❖ Object 6500: Other Purchased Services
- ❖ Object 6600: Materials and Supplies
- ❖ Object 6700: Property
- ❖ Object 6800: Other (please list)

LEAs will list the actual district wide / charter wide expenditures. It is no longer necessary to deduct the dollar amounts reported on the MAC Employee Salary and Benefit worksheet as the calculation automatically occurs.

Please note that in an attempt to facilitate this process, MAXIMUS listed the non federal fund numbers listed in the Arizona Chart of Accounts; as such not all fund numbers will have dollar amounts reported. It is important to remember that LEAs are only to list those dollars that support the provision of Medicaid programs in your district/ charter school.

If you report dollars using the high level fund numbers, (i.e., 4XX, 5XX, etc) or another non-federal fund number not listed, please insert a column and include the fund number and description.

It is also important to remember that the MAC Program is not limited to only those expenses incurred with the special education programs in LEAs. A student does not have to be in the special education program in order to be on AHCCCS (Arizona's Medicaid Program). As such if your general education employees (function 1000) support the provision of Medicaid Administrative and Outreach Activities their salaries, benefits, and if applicable purchased professional and technical services costs can be reported.

Saving and Submitting your Cost Data

After completing the cost data for your LEA, use the 'Save As...' command from Excel's 'File' menu to save the file as a renamed file, using the following naming scheme:

[your district name]Q#- YY.xls

Note: In the above naming scheme, 'Q# -YY' identifies the calendar quarter to which the file pertains (Q1=Jan-Mar, Q2=Apr-Jun, Q3 = Jul-Sep, and Q4=Oct-Dec). The last two digits (YY) identify the calendar year (example: 03 =2003).

Attach the file to an e-mail message and send to: AZMAC@MAXIMUS.COM. The subject line of the email should include (1) the name of the LEA and (2) the phrase "Cost Data".

If you feel the file is too large to send electronically you may put it onto a disk and send it via mail to:

MAXIMUS
Attn: Cost Data
1208 East Broadway Road Suite 205
Tempe, Arizona 85282

If you elect to submit your financial data on a disk the following items are required:
Ensure that the disk has been formatted and the information is accessible
Write the name of the LEA on the disk
Write the phrase "cost data" on the disk

WE CANNOT ACCEPT FAXED OR HARD COPY VERSIONS OF YOUR COST DATA FILE. IF MAXIMUS DOES NOT RECEIVE THE COST DATA EITHER VIA E-MAIL OR ON A DISK (CD) YOUR LEA WILL NOT BE INCLUDED IN THE STATEWIDE CLAIM.

Deadlines for Submitting Cost Data

Deadlines for submitting the cost data for each quarter of the MAC Program will be one month after the quarter ends.

Please note that LEAs who do not meet this deadline will not be included in the statewide claim that is submitted to AHCCCS and subsequently to the federal government for reimbursement.

All LEAs will receive prior written notice of exact deadlines. **PLEASE CHECK YOUR MAC PROGRAM CALENDAR FOR DUE DATES!** The calendar is available online at: <http://maximusschools.com/acalendar.html>

Questions or Problems

Should you have general questions about the cost data please submit them electronically to AZMAC@MAXIMUS.COM

If you would like assistance completing or submitting your cost data or have LEA specific questions please contact your assigned LEA Representative either via e-mail or telephonically at (480) 736-0195 or toll-free at (877) 877-8011.