

Wisconsin School-Based Services Medicaid Cost Report and Cost Settlement Training Guide

September 2012

District User Training Guide

**Wisconsin Medicaid Cost Report and Cost
Settlement Training**
District Administrator Training Guide



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Part 1: Medicaid Cost Report

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I. Accessing the Annual Medicaid Cost Report

The annual Medicaid Cost Report is completed on the web-based Medicaid Cost Reporting and Claiming System (MCRCS). To access MCRCS, open an internet browser and enter <https://costreporting.pcgus.com/wi>.

The username is the email address submitted to Public Consulting Group (PCG). For new users, passwords will be sent via an auto-generated email from MCRCS. New users will then be prompted to reset their password and create a security question after logging in for the first time.

Select the *Log In* button after entering the username and password.

A screenshot of the PCGHealth Medicaid Cost Reporting and Claiming System login page. The page has a dark blue header with the PCGHealth logo and the system name. Below the header, there are two input fields for 'User Name' and 'Password', each with a red arrow pointing to it. A 'Log In' button is circled in red. To the right of the input fields, there is a 'Welcome' message and a 'Helpful links' section. On the far right, there is a photograph of a man and a woman in professional attire. The 'User Name' and 'Password' fields are on the left side of the page, and the 'Log In' button is located below the 'Password' field. The 'Welcome' message is in the center, and the 'Helpful links' are on the right side of the page. The photograph of the man and woman is on the right side of the page.

Note: If a password is forgotten, select the *Forgot Password* link. Provide a correct response to a security question. The system will then send a new, auto-generated password to the user. If the user still has difficulty logging in, contact 1-877-395-5019, option 3.

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Once logged in, the *Dashboard* page will appear. The *Dashboard* displays important due dates, training information, and resources. The *Dashboard* also displays PCG's contact information if the district needs additional support. The user can navigate through the various sections of MCRCS using the menu bar at the top.

Note: For assistance completing the Medicaid Cost Report or understanding the cost settlement process, contact the PCG Medicaid Cost Report support team at WICostReport@pcgus.com or (877) 395-5019, option 3.

A screenshot of the PCGHealth Medicaid Cost Reporting and Claiming System dashboard. The header includes the PCGHealth logo, the system name, and user information (Welcome abelpcgtest@yahoo.com, Logout). A dropdown menu shows 'Demo District #1'. A navigation bar contains links for 'Dashboard', 'Quarterly Financial Submission', 'Medicaid Cost Report', and 'Manage Contacts'. The 'Medicaid Cost Report' link is highlighted with a red box. Below the navigation bar, the 'DASHBOARD' section contains a welcome message and a 'Questions?' section with contact information for various support teams.

PCGHealth™
Medicaid Cost Reporting and Claiming System

Welcome abelpcgtest@yahoo.com
Logout

Demo District #1

Dashboard | Quarterly Financial Submission | **Medicaid Cost Report** | Manage Contacts |

DASHBOARD

Welcome to the Wisconsin Medicaid Claiming & Cost Reporting System (WI MCRCS)! You have logged in successfully.
Below on the Dashboard, you will find important submission dates and resources.

For assistance completing your district's Quarterly Financial Submissions or Medicaid Cost Report, please refer to the "Training Resources and Guides" section. For beginners, we recommend starting with the "2010-11 MAC and Cost Reporting Refresher Training, October 2011."

Questions?
Please be sure to contact the correct team.

Quarterly Financial Submission Medicaid Administrative Claiming (MAC) Random Moment Time Study (RMTS) WIMACS@pcgus.com (877) 395-5019, press 2	Annual Medicaid Cost Report Cost Report Desk Reviews Website Technical Support WICOSTREPORT@pcgus.com (877) 395-5019, press 3
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To access the Medicaid Cost Report, select the *Medicaid Cost Report* link at the top of the menu screen. Once the user has selected the *Medicaid Cost Report* link, the following screen will appear:

A screenshot of the PCGHealth Medicaid Cost Report page. The header is identical to the dashboard screenshot. The navigation bar is the same. The main content area is titled 'Medicaid Cost Report' and lists various sub-sections: General and Statistical Information, Direct Medical Services Other Costs Summary, Direct Medical Services Equipment Depreciation, Transportation Payroll Information, Transportation Other Costs, Transportation Equipment Depreciation, Salary and Benefits Data Summary Report, Annual Edits, Claims Verification and Submission, Signature Page, Medicaid Paid Claims Summary, and Cost Settlement.

PCGHealth™
Medicaid Cost Reporting and Claiming System

Welcome abelpcgtest@yahoo.com
Logout

Demo District #1
07/01/2008 through 06/30/2009

Dashboard | Quarterly Financial Submission | **Medicaid Cost Report** | Manage Contacts |

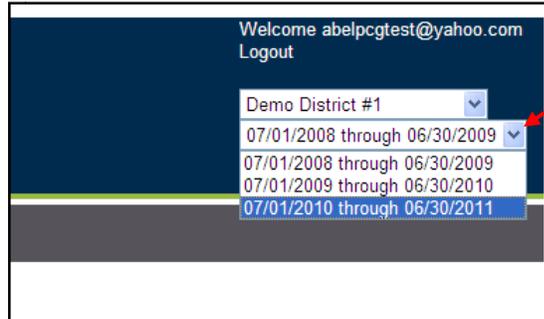
Medicaid Cost Report

- General and Statistical Information
- Direct Medical Services Other Costs Summary
- Direct Medical Services Equipment Depreciation
- Transportation Payroll Information
- Transportation Other Costs
- Transportation Equipment Depreciation
- Salary and Benefits Data Summary Report
- Annual Edits
- Claims Verification and Submission
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Select the appropriate reporting period from the dropdown options at the upper right corner of the page.



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II. General and Statistical Information

To access the *General and Statistical Information* portion of the *Medicaid Cost Report*, select the *General and Statistical Information* link.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

Once selected, the *General and Statistical Information* page will appear:

General and Statistical Information

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

NPI Information	
NPI	999999999
WUFAR	9999

Unrestricted Indirect Cost Rate	
Indirect Cost Rate - 2011	13.48%

Direct Medical Services Time Study Percentages By Cost Pool	
SBS Group 1 Cost Pool	12.21%
SBS Group 2 Cost Pool	60.87%

Specialized Transportation Trip Ratio	
Total Number of one-way trips for Medicaid SPED Students	
Total Number of one-way trips for SPED students	
Edit	Ratio: Undefined

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	
Total Number of Vehicles Used for All Transportation	
Edit	Ratio: Undefined

Individualized Education Program (IEP) Ratio	
Number of Unique Medicaid Eligible SPED Students with a prescribed Medical Service in the IEP	
Number of Unique SPED Students with a prescribed Medical Service in the IEP	
Edit	Ratio: Undefined

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Several sections on the *General and Statistical Information* page have been pre-populated by PCG. These include: the National Provider Identification (NPI) number, Wisconsin Uniform Financial Accounting Requirements number (WUFAR), Unrestricted Indirect Cost Rate, and the Direct Medical Services Percentage (SBS Group 1 Cost Pool and SBS Group 2 Cost Pool).

Information for the following categories will need to be entered by the district: Individualized Education Program (IEP) Ratio, and, if applicable, the Specialized Transportation Trips Ratio and the Specialized Transportation Vehicle Ratio.

Note: The Transportation Ratios are only required when the district has reported transportation costs. Additionally, the Specialized Transportation Vehicle Ratio is only required when reporting “not only specialized transportation” costs.

National Provider Identification Number (NPI):

The NPI number is a ten digit identification number issued to health care providers by the Centers for Medicare and Medicaid Services (CMS).

Wisconsin Uniform Financial Accounting Requirements Number (WUFAR):

The WUFAR number is used to identify the district according to the Wisconsin Uniform Financial Accounting Requirements.

Unrestricted Indirect Cost Rate (UICR):

The UICR represents the district indirect costs incurred during the reporting period necessary for the general operation of the district. This rate is district-specific and is calculated by the state of Wisconsin.

Direct Medical Services Time Study Percentages By Cost Pool

The Direct Medical Service Time Study Percentage is calculated according to the results of the quarterly Random Moment Time Study (RMTS). When the results of the RMTS are coded, specific codes identify the average time direct medical service providers spend actually performing direct medical services. The direct medical percentage is a statewide average of three quarterly time periods within the cost reporting period. There is one Direct Medical Service percentage for each cost pool.

Specialized Transportation Trips Ratio

The Specialized Transportation Trips Ratio is required by all districts who report Specialized Transportation costs.

Specialized Transportation refers to transportation services provided to special education students whose Individualized Education Plan (IEP) states the specific need for specialized transportation. The Wisconsin Medicaid School Based Services Handbook states that specialized transportation includes, but is not limited to: a

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physically modified vehicle with a ramp or lift; a vehicle where an aide is required to assist the child; a specially adapted bus for a child with a disability who is not able to ride a standard school bus and/or a vehicle following a specialized route. Costs eligible for Medicaid reimbursement must be for transportation services provided to students necessary in order for them to receive a Medicaid-covered direct medical service. This direct medical service must be documented in the student's IEP.

The Specialized Transportation Trips Ratio is used to allocate the *Medicaid-allowable* specialized transportation costs from the *total* specialized transportation costs reported by the district.

The Specialized Transportation Trips Ratio is made up of the "Total Number of One-Way Trips for Medicaid SPED Students (receiving a direct medical service pursuant to their IEP)" (numerator) over the "Total Number of One-Way Trips for SPED Students" (both Medicaid eligible and non Medicaid eligible students) (denominator). To calculate this ratio, follow the instructions below.

Numerator of the Specialized Transportation Trips Ratio

To calculate the numerator, the "Total Number of One-Way Trips for Medicaid SPED Students":

1. Identify the Medicaid eligible students that have specialized transportation services in their IEP;
2. From this list of students, identify the total number of days in which each student received a direct medical service; then,
3. Count the actual number of one-way trips the student took on the days in which they received the direct medical service (one or two trips), as supported by documentation.

Note: School districts must document each trip that the Medicaid eligible special education students received and retain this supporting documentation. Acceptable documentation includes: specialized transportation bus logs, attendance sheets or equivalent documentation that proves the special education student took one or two trips the same day they received a Medicaid covered direct medical service.

Denominator of the Specialized Transportation Trips Ratio

To calculate the denominator, the "Total Number of One-Way Trips for SPED Students":

1. Identify all special education students (Medicaid eligible and Non-Medicaid eligible) with specialized transportation services in their IEP; then,
2. Count the number of one-way trips the student took on the days in which they were present at school (one or two trips), regardless of whether they received a service that day.

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To enter the Specialized Transportation Trips Ratio numerator and denominator, select *Edit*.

Specialized Transportation Trip Ratio	
Total Number of one-way trips for Medicaid SPED Students	
Total Number of one-way trips for SPED students	
Edit	Ratio: Undefined

Once entered, select *Update*. Select *Cancel* if any information has been entered erroneously.

Specialized Transportation Trip Ratio	
Total Number of one-way trips for Medicaid SPED Students	<input type="text" value="1000"/>
Total Number of one-way trips for SPED students	<input type="text" value="1500"/>
Update Cancel	Ratio: 66.67%

Specialized Transportation Vehicle Ratio

The Specialized Transportation Vehicle Ratio is a required field for a district when “not only specialized transportation” costs are reported.

Note- *If a district can discreetly identify costs specific to special education transportation, “only specialized transportation” costs should always be reported. In this case, the Vehicle ratio is not needed, and will not be available.*

This ratio determines the percentage of vehicles used for specialized transportation services in a district. A “Specialized Vehicle” is defined as an adapted special needs school bus, van, or car that is designed to transport students with specialized transportation needs in their IEP. Under certain circumstances, the district may include a non-modified vehicles used on specialized routes. To calculate the “Specialized Transportation Vehicle Ratio”, follow the instructions below.

Numerator of the Specialized Vehicle Ratio

To calculate the numerator, the “Total Number of Vehicles Used for Special Education”, count the number of vehicles used to transport special education students with specialized transportation needs in their IEP.

Denominator of the Specialized Vehicle Ratio

To calculate the denominator, the “Total Number Vehicles Used for All Transportation”, count the number of vehicles in the district’s fleet used for transportation. This number

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would include both the specialized vehicles and the regular education vehicles. This number should represent the total number of vehicles incurring costs reported on the Medicaid Cost Report.

For example, if the district had *ten* total vehicles in their fleet and *two* were used for specialized transportation, the Vehicle Ratio would be reported as 2/10 or 20%.

To enter the Specialized Transportation Vehicle Ratio numerator and denominator, select *Edit*.

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	
Total Number of Vehicles Used for All Transportation	
Edit	Ratio: Undefined

Enter both the numerator (“Total Number of Vehicles Used for Special Education”) and the denominator (“Total Number of Vehicles Used for All Transportation”) then select *Update*. Select *Cancel* if any information has been entered erroneously.

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	5
Total Number of Vehicles Used for All Transportation	7
Update Cancel	Ratio: 71.43%

Individualized Education Program (IEP) Ratio

The Individualized Education Program (IEP) Ratio is a required field. The IEP Ratio is used to apportion Medicaid allowable costs versus total special education costs for direct medical services.

The IEP ratio is made up of the “Number of Unique Medicaid Eligible SPED Students with a prescribed Medical Service in the IEP” (numerator) and the “Number of Unique SPED Students with a prescribed Medical Service in the IEP” (denominator - both Medicaid eligible and non Medicaid eligible students).

Numerator of the IEP Ratio

The numerator of the IEP Ratio is the number of “Unique Medicaid Eligible SPED Students with a prescribed Medical Service in the IEP”, including Attendant Care

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Services, Counseling Services, Nursing Services, Occupational Therapy Services, Physical Therapy Services, Psychological Services, Social Work Services and Speech Language and Hearing Services. If a student has more than one service in their IEP, they are only counted *once*.

To calculate the numerator of the IEP Ratio, follow one of two methods below.

1. Take a running count of those students who were enrolled in Medicaid and special education throughout the School year with at least one direct medical service listed in their IEP. The district must have documentation to support the students' enrollment; **OR**,
2. Count the number of students enrolled in Medicaid and special education on one day out of the reporting period, such as 12/1/2011, with a direct medical service listed in their IEP. This ratio would be a "snap shot" of those students enrolled in Medicaid and special education with a direct medical service in their IEP.

Denominator of the IEP Ratio:

The denominator of the IEP Ratio is the number of "Unique SPED Students with a prescribed Medical Service in their IEP", including Attendant Care Services, Counseling Services, Nursing Services, Occupational Therapy Services, Physical Therapy Services, Psychological Services, Social Work Services and Speech Language and Hearing Services. If a student has more than one service in their IEP, they are only counted *once*. Note, this count includes both Medicaid eligible and non Medicaid eligible students.

To calculate the denominator of the IEP Ratio, follow one of two methods below. Be consistent and use method No. 1 or No. 2 for both the IEP Ratio numerator and denominator.

3. Take a running count of those students who were enrolled in special education throughout any portion of the School year with at least one direct medical service listed in their IEP. The district must have documentation to support the students' enrollment; **OR**,
4. Count the number of students enrolled in special education on one day out of the reporting period, such as 12/1/2011, with a direct medical service listed in their IEP. This ratio would be a "snap shot" of those students enrolled in special education with a direct medical service in their IEP.

To enter the IEP Ratio numerator and denominator, select *Edit*.

Individualized Education Program (IEP) Ratio	
Number of Unique Medicaid Eligible SPED Students with a prescribed Medical Service in the IEP	
Number of Unique SPED Students with a prescribed Medical Service in the IEP	
Edit	Ratio: Undefined

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Enter the numerator and denominator and select *Update*. Select *Cancel* if any information has been entered erroneously.

Individualized Education Program (IEP) Ratio	
Number of Unique Medicaid Eligible SPED Students with a prescribed Medical Service in the IEP	<input type="text" value="25"/>
Number of Unique SPED Students with a prescribed Medical Service in the IEP	<input type="text" value="45"/>
<input type="button" value="Update"/> <input type="button" value="Cancel"/>	Ratio: 55.56%

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III. Direct Medical Services Other Costs Summary

To access the *Direct Medical Services Other Costs Summary*, select *Direct Medical Services Other Costs Summary* link.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

● **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Once selected, the following page will appear.

Direct Medical Services Other Costs Summary

● **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

	Service Type	Quarterly Gross Staff Travel for Training Costs	Quarterly Gross Staff Travel for Training Costs Federal Revenues	Quarterly Gross Staff Professional Dues and Fees	Quarterly Gross Staff Professional Dues and Fees Federal Revenues	Annual Gross Other Direct Medical*	Annual Gross Other Direct Medical Federal Revenues	Net Direct Medical Services Costs
Edit	Attendant Care Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$300.00	\$700.00
Edit	Nursing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Occupational Therapy Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Physical Therapy Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Psychological Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Speech Language and Hearing Services	\$500.00	\$499.00	\$502.00	\$101.00	\$0.00	\$0.00	\$402.00

Records 1 to 6 of 6 records

The table on the *Direct Medical Services Other Costs Summary* displays reported costs for “Staff Travel for Training”, “Staff Professional Dues and Fees”, and “Other Direct Medical Services” (materials and supplies).

Much of the information in the *Direct Medical Services Other Costs Summary* table is pre-populated based on information reported in the *Quarterly Other Costs* sections of

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the district's *Quarterly Financial Submission* reports. These columns are **not** editable on this page, including: "Quarterly Gross Staff Travel for Training Costs", "Quarterly Gross Staff Travel for Training Costs Federal Revenues", "Quarterly Gross Staff Professional Dues and Fees" and "Quarterly Gross Staff Professional Dues and Fees Federal Revenues". These columns are marked in red below.

	Service Type	Quarterly Gross Staff Travel for Training Costs	Quarterly Gross Staff Travel for Training Costs Federal Revenues	Quarterly Gross Staff Professional Dues and Fees	Quarterly Gross Staff Professional Dues and Fees Federal Revenues	Annual Gross Other Direct Medical*	Annual Gross Other Direct Medical Federal Revenues	Net Direct Medical Services Costs
Edit	Attendant Care Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$300.00	\$700.00
Edit	Nursing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Occupational Therapy Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Physical Therapy Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Psychological Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Speech Language and Hearing Services	\$500.00	\$499.00	\$502.00	\$101.00	\$0.00	\$0.00	\$402.00

The two columns that **can** be edited on this page are "Annual Gross Other Direct Medical" and "Annual Gross Other Direct Medical Federal Revenue". The "Net Direct Medical Services Costs" is an auto calculation of these preceding columns. These columns are marked in red below.

	Service Type	Quarterly Gross Staff Travel for Training Costs	Quarterly Gross Staff Travel for Training Costs Federal Revenues	Quarterly Gross Staff Professional Dues and Fees	Quarterly Gross Staff Professional Dues and Fees Federal Revenues	Annual Gross Other Direct Medical*	Annual Gross Other Direct Medical Federal Revenues	Net Direct Medical Services Costs
Edit	Attendant Care Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$300.00	\$700.00
Edit	Nursing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Occupational Therapy Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Physical Therapy Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Psychological Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edit	Speech Language and Hearing Services	\$500.00	\$499.00	\$502.00	\$101.00	\$0.00	\$0.00	\$402.00

Under the "Annual Gross Other Direct Medical Only" columns, the district has the option of entering costs for any materials and supplies used for direct medical services. These items must be used for special education student services.

Additionally, for the "Annual Gross Other Direct Medical Only" columns, these costs must be incurred for purchasing items that are identified on the "Centers for Medicare and Medicaid Services (CMS) Approved Materials and Supplies" list, provided on the next page.

Items reported must be on this list, and must be used by special education students pursuant to IEP needs. Materials and Supplies used for general education and non medical purposes for special education should never be reported.

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Centers for Medicare and Medicaid Services (CMS) Approved Materials and Supplies for Direct Medical Service

- Audiometer (calibrated annually), tympanometer
- Auditory, speech-reading, speech-language, and communication instructional materials
- Bandages, including adhesive (e.g., band-aids) and elastic, of various
- Battery testers, hearing aid stethoscopes, and earmold cleaning materials
- Blood glucose meter
- BMI calculator
- Clinical audiometer with sound field capabilities
- Cold packs
- Cotton balls
- Cotton-tip applicators (swabs)
- Current standardized tests and protocols;
- Diapers and other incontinence supplies
- Disposable gloves (latex-free)
- Disposable gowns
- Disposable suction unit
- Ear mold impression materials
- Electroacoustic hearing aid analyzer
- Electronic suction unit
- Evaluation tools (e.g., goniometers, dynamometers, cameras)
- Eye pads
- Fm amplification systems or other assistive listening devices
- Gauze
- Loaner or demonstration hearing aids
- Otoscope
- Otoscope/ophthalmoscope with battery
- Peak flow meters
- Physician's scale that has a height rod and is balanced
- Portable acoustic immittance meter
- Portable audiometer
- Positioning equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
- Reflex hammer
- Sanitary pads, individually wrapped (may be used for compression)
- Scales
- Scoliometer
- Slings
- Sound-level meter
- Sound-treated test booth
- Sphygmomanometer (calibrated annually) and appropriate cuff sizes
- Splints (assorted)
- Stethoscope
- Supplies for adapting materials and equipment (e.g., strapping, Velcro, foam, splinting supplies)
- Surgipads
- Syringes (medication administration / bolus feeding)
- Technology devices (e.g., switches, computers, word processors, software)
- Test materials for central auditory processing assessment
- Test materials for screening speech and language, evaluating speech-reading and

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evaluating auditory skills

- Materials for nonstandard, informal assessment;
- Materials used to assist students with range of motion
- Mobility equipment (e.g., walkers, wheelchairs, scooters)
- Nebulizers
- Tongue depressors
- Triangular bandage
- Vision testing machine such as the Titmus
- Visual reinforcement audiometry equipment and other instruments necessary for assessing young or difficult-to-test children
- Wheelchair

To edit costs for “Annual Gross Other Direct Medical” or “Annual Gross Other Direct Medical Federal Revenues”, select *Edit* to the left of the desired service type.

	Service Type	Quarterly Gross Staff Travel for Training Costs	Quarterly Gross Staff Travel for Training Costs Federal Revenues	Quarterly Gross Staff Professional Dues and Fees	Quarterly Gross Staff Professional Dues and Fees Federal Revenues	Annual Gross Other Direct Medical*	Annual Gross Other Direct Medical Federal Revenues	Net Direct Medical Services Costs
Edit	Attendant Care Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Enter the appropriate figures for “Annual Gross Other Direct Medical” or “Annual Gross Other Direct Medical Federal Revenues” select *Update*. Select *Cancel* if any information has been entered erroneously.

	Service Type	Quarterly Gross Staff Travel for Training Costs	Quarterly Gross Staff Travel for Training Costs Federal Revenues	Quarterly Gross Staff Professional Dues and Fees	Quarterly Gross Staff Professional Dues and Fees Federal Revenues	Annual Gross Other Direct Medical*	Annual Gross Other Direct Medical Federal Revenues	Net Direct Medical Services Costs
Update Cancel	Attendant Care Services	\$0.00	\$0.00	\$0.00	\$0.00	1000	300	\$0.00

Once the “Annual Gross Other Direct Medical” and “Annual Gross Other Direct Medical Federal Revenues” have been updated for each desired service type, select *Return to Report List* at the upper left hand portion of the page to return to the main Medicaid Cost Report page.

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IV. Direct Medical Services Equipment Depreciation

To access the *Direct Medical Services Equipment Depreciation*, select the *Direct Medical Services Equipment Depreciation* link.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
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● **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Once selected, the following page will appear.

Direct Medical Services Equipment Depreciation							
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service	Ye Use
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009		
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010		
	Insert	<input type="text"/>	<Please Select>	<Please Select>	<input type="text"/>	<input type="text"/>	0

Records 1 to 2 of 2 records

On this page, the district has the option of reporting *Direct Medical Services Equipment Depreciation* for items on the approved CMS list that cost **more than \$5,000 in purchase price**.

These assets must be depreciated according to a straight-line depreciation method. This method assumes that the asset loses an equal amount of value from one year to another. The annual depreciation is calculated by dividing the purchase price by the estimated useful life of the asset. This calculation will automatically occur within MCRCS once the required fields are entered.

Assets reported on the previous fiscal year Medicaid Cost Report will automatically carry over into this section.

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Entering a New Asset

To enter a new asset, begin entering information on the line marked with the *Insert* link.

Direct Medical Services Equipment Depreciation						
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009	
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010	
Insert			<Please Select>	<Please Select>		0

Records 1 to 2 of 2 records

Then, follow the instructions below:

Unique Asset ID: Insert a unique identifier for an asset. This identifier will carry over automatically into subsequent fiscal year reports for as long as the district is reporting depreciation on the asset.

Direct Medical Services Equipment Depreciation						
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009	
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010	
Insert		Asset_1	<Please Select>	<Please Select>		

Asset Type: Select an Asset Type that most closely identifies the equipment being depreciated from the drop down menu.

Direct Medical Services Equipment Depreciation						
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services		
Edit	Delete	1234	Tympanometer	Speech Language and Hearing Services		
Insert		Asset_1	<Please Select>	<Please Select>		

Service Type: This column is populated with the allowable service type categories (Attendant Care Services, Counseling Services, Nursing Services, Occupational

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District Administrator Training Guide



Therapy Services, Physical Therapy Services, Psychological Services, Social Work Services and Speech Language and Hearing Services). Select the service category that corresponds with the equipment being depreciated from the drop down menu.

Direct Medical Services Equipment Depreciation				<Please Select>	Month Year Placed In Service
		Unique Asset ID	Asset Type		
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009
Edit	Delete	1234	Audiometer	Counseling	07/2010
	Insert	Asset_1	<Please Select>	Occupational Therapy Services	
				Physical Therapy Services	
				Psychological Services	
				Social Work Services	
				Speech Language and Hearing Services	
				<Please Select>	

Month Year Placed in Service: Enter the month and year the equipment was placed into service. This must be the date the item was *placed into service* and not the date the item was purchased. The date must be entered in the MM/YYYY format to be accepted.

Month Year Removed From Service: Enter the month and year the equipment was removed from service. The date must be entered in the MM/YYYY format to be accepted.

Direct Medical Services Equipment Depreciation						
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009	
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010	
	Insert	Asset_1	Wheelchair	Nursing Services	07/2009	

Years of Useful Life: Enter the number of years of useful life for the particular piece of equipment. This number must be consistent with the district's records.

Cost: Enter the cost of acquiring the asset and preparing it for use. This number must be the full amount paid for the equipment regardless of the funding source.

Federal Revenue: If the equipment was partially paid with federal funds, in this column, report the amount of federal dollars. The system will subtract the federal amount from the total amount to find the state and/or local costs.

Notes: Enter any applicable notes relating to this asset type.

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Years Of Useful Life	Cost	Federal Revenue	Notes	Prior Accumulated Depreciation	Depreciation For Reporting Period
10	\$10,000.00	\$0.00		\$750.00	\$1,000.00
20	\$5,020.00	\$100.00		\$0.00	\$246.00
15	7000	0.00			

Once the information has been entered, select *Insert*.

Direct Medical Services Equipment Depreciation				
		Unique Asset ID	Asset Type	
Edit	Delete	Tymp_2378	Tympanometer	Attenda
Edit	Delete	1234	Audiometer	Speech
Insert		Asset_1	Wheelchair	Nursin

Records 1 to 2 of 2 records

The system will automatically calculate the prior period and current period depreciation values based on the information entered.

Prior Period Accumulated Depreciation: This column displays the amount of depreciation that has accumulated between the time when the item was placed into service and the beginning of the current cost reporting period. For cost reporting purposes, this amount is calculated by month.

Depreciation for Reporting Period: This column displays the amount of depreciation for the applicable, current cost reporting period. This number is calculated according to a straight-line depreciation method. *This figure will be factored into the district's total Medicaid allowable costs.*

Service Type	Month Year Placed In Service	Month Year Removed From Service	Years Of Useful Life	Cost	Federal Revenue	Notes	Prior Accumulated Depreciation	Depreciation For Reporting Period
Attendant Care Services	10/2009		10	\$10,000.00	\$0.00		\$750.00	\$1,000.00
Speech Language and Hearing Services	07/2010		20	\$5,020.00	\$100.00		\$0.00	\$246.00
Nursing Services	07/2009		15	\$7,000.00	\$0.00		\$466.67	\$466.67
<Please Select>			0	0.00	0.00			

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Direct Medical Services Equipment Depreciation									
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service	Years Of Useful Life	Cost	FR
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009		10	\$10,000.00	
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010		20	\$5,020.00	
Edit	Delete	Asset_1	Wheelchair	Nursing Services	07/2009		15	\$7,000.00	
Insert		<input type="text"/>	<Please Select>	<Please Select>	<input type="text"/>	<input type="text"/>	0	0.00	0

Records 1 to 3 of 3 records

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Editing and Deleting Reported Assets

If an asset's information needs to be edited, select the *Edit* link found to the left of the reported asset. When the edit has been made, select *Update*, as shown previously.

Direct Medical Services Equipment Depreciation										
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service	Years Of Useful Life	Cost		F R
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009		10	\$10,000.00		
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010		20	\$5,020.00		
Edit	Delete	Asset_1	Wheelchair	Nursing Services	07/2009		15	\$7,000.00		
Insert			<Please Select>	<Please Select>			0	0.00		0

Records 1 to 3 of 3 records

If an asset needs to be deleted, select *Delete* to the left of the reported asset. Select OK to complete the deletion.

Direct Medical Services Equipment Depreciation										
		Unique Asset ID	Asset Type	Service Type	Month Year Placed In Service	Month Year Removed From Service	Years Of Useful Life	Cost		F R
Edit	Delete	Tymp_2378	Tympanometer	Attendant Care Services	10/2009		10	\$10,000.00		
Edit	Delete	1234	Audiometer	Speech Language and Hearing Services	07/2010		20	\$5,020.00		
Edit	Delete	Asset_1	Wheelchair	Nursing Services	07/2009		15	\$7,000.00		
Insert			<Please Select>	<Please Select>			0	0.00		

Records Per Grid: 10

Windows Internet Explorer

delete Wheelchair?

Once this information has been updated, select the *Return to Report List* link at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

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V. Transportation Payroll Information

Transportation Payroll costs can be reported for Bus Aides, Bus Drivers, Mechanics, and Mechanics Assistance who work with specialized vehicles. These vehicles must be used for transportation services provided to special education students for specialized transportation needs, as identified in the IEP.

To access the *Transportation Payroll Information* portion of the *Medicaid Cost Report*, select the *Transportation Payroll Information* link.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

 **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

The following screen will appear.

Transportation Payroll Information													
Last Name	First Name	Job Category	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Health Insurance	Life Insurance	Retirement	Social Security	Of Emp Insu	
Insert		<Please Select>	<Please Select>										

Records 1 to 1 of 1 records

Transportation Payroll Staff are only reported on an annual basis on the Medicaid Cost Report. These individuals are not reported on a quarterly basis nor are they eligible to be selected for a Random Moment Time Study (RMTS). Only Bus Aides, Drivers, Mechanics, and Mechanics Assistants are allowable.

To add an individual, following the instructions below:

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Last Name and First Name: Enter the individual's last name and first name.

Transportation Payroll Information			
	Last Name	First Name	
Insert	Smith	John	<Please Select>

Records 1 to 1 of 1 records

Job Category: Select the individual's job category (Bus Aide, Bus Driver, Mechanic, or Mechanic Assistant) from the job category drop down menu.

Under the drop down menu, the district must also identify whether the individual pertains to "only specialized transportation" or "not only specialized transportation". If a district can discreetly identify the portion of the individual's costs that pertain specifically to special education student services, select the "only specialized transportation" category. If the district cannot discreetly identify the portion of the individual's costs that pertain to special education student services, select the "not only specialized transportation" category.

For example, a mechanic works on all vehicles in the district's fleet, both regular education and special education vehicles. If the district *cannot* separate the mechanic's payroll information into specialized transportation mechanic services and regular transportation mechanic services, the mechanic would be reported under the "not only specialized transportation" category.

Transportation Payroll Information				
	Last Name	First Name	Job Category	Staff Em
Insert	Smith	John	<Please Select>	<Plea

Records 1 to 1 of 1 record

Export

- <Please Select>
- <Please Select>
- Bus Aide (not only specialized trans)
- Bus Aide (only specialized trans)
- Driver (not only specialized trans)**
- Driver (only specialized trans)
- Mechanic (not only specialized trans)
- Mechanic (only specialized trans)
- Mechanic Assistant (not only specialized trans)
- Mechanic Assistant (only specialized trans)

Staff Employment Status: Select their Staff Employment Status (Full Time or Part Time) from the drop down.

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Staff Employment Status	District Job Title
<Please Select>	<Please Select>
Full Time	
Part Time	

District Job Title and **District Employee ID**: Enter the individual's Job Title, as titled by the district, as well as the Employee ID.

District Job Title	District Employee ID
us Driver	123456

Paid Hours, Salaries, and Benefit Information: Enter the paid hours, annual salary, and benefit information for the cost reporting period in the appropriate fields.

Paid Hours	Salaries	Health Insurance	Life Insurance	Retirement	Social Security	Other Employee Insurance	Other Employee Benefits
800	35000	1500	300	1000	500		

Compensation Federal Revenues: Enter, if applicable, any amount of the individual's compensation paid for by federal funds. This amount will be subtracted from the gross reported costs.

Compensation Federal Revenues
2000

Once completed, select *Insert*.

Transportation Payroll Information										
Last Name	First Name	Job Category	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Health Insurance		
Smith	John	Driver (not only specialized trans)	Part Time	us Driver	123456	800	35000	1500		

Once all *Transportation Payroll Information* has been inserted, select *Return to Report List* at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

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VI. Transportation Other Costs

To access the *Transportation Other Costs* portion of the *Medicaid Cost Report*, select the *Medicaid Cost Report* link at the top of the menu screen, then select the *Transportation Other Costs* link. This section allows the district to enter other costs related to special education transportation on the cost report.

Transportation Other Costs includes costs associated with:

- Lease/Rental;
- Insurance;
- Maintenance and Repairs;
- Fuel and Oil;
- Major Purchases under \$5,000;
- Purchased Professional Services-Transportation Services;
- Purchased Professional Services-Transportation Equipment; and,
- Other.

To access this portion of the *Medicaid Cost Report*, select *Transportation Other Costs*.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

 **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

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Transportation Other Costs

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Insurance	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Maintenance and Repairs	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Fuel and Oil	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Major Purchases under \$5000	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Services	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Equipment	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Other	Transportation Services (not only specialized trans)	\$0.00	\$0.00
	Total	Transportation Services (not only specialized trans)	\$0.00	\$0.00

	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Insurance	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Maintenance and Repairs	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Fuel and Oil	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Major Purchases under \$5000	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Services	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Equipment	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Other	Transportation Services (only specialized trans)	\$0.00	\$0.00
	Total	Transportation Services (only specialized trans)	\$0.00	\$0.00

The top portion of this page is used to report costs associated with “not only specialized transportation”. The bottom portion of the page is used to report costs the district can discreetly identify as “only specialized transportation”. For each Other Cost reported, the district must categorize the costs as “not only specialized transportation” or “only specialized transportation”. *Do not report the same cost twice under different categories. This will lead to duplicative claiming.*

Only Specialized Transportation

If a district can discreetly identify the transportation costs used specifically for special education, select the “only specialized transportation” category.

Not Only Specialized Transportation

If the district *cannot* discreetly identify transportation costs for special education, select the “not only specialized transportation” category. This category exists for those situations where a district is unable to identify and separate costs between special and regular education student transportation services.

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For example, a district would like to report fuel costs on the Medicaid Cost Report. However, the district does not discreetly capture fuel costs for specialized transportation vehicles. The district has documentation for the *total* amount spent for fuel for *all* vehicles but cannot separate how much of the cost pertains specifically to fuel consumed by general vehicles or specialized vehicles. In this scenario, the district would report the fuel costs as “not only specialized transportation”.

To report *Transportation Other Costs*, select *Edit*.

	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Insurance	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Maintenance and Repairs	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Fuel and Oil	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Major Purchases under \$5000	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Services	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Equipment	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Other	Transportation Services (only specialized trans)	\$0.00	\$0.00
	Total	Transportation Services (only specialized trans)	\$0.00	\$0.00

Once all cost information for a particular row is complete, select *Update*.

	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Insurance	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Maintenance and Repairs	Transportation Services (only specialized trans)	\$0.00	\$0.00
Update	Fuel and Oil	Transportation Services (only specialized trans)	10000	0.00
Edit	Major Purchases under \$5000	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Services	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Equipment	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Other	Transportation Services (only specialized trans)	\$0.00	\$0.00
	Total	Transportation Services (only specialized trans)	\$0.00	\$0.00

Continue to complete the information, row by row.

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District Administrator Training Guide



	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Insurance	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Maintenance and Repairs	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Fuel and Oil	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Major Purchases under \$5000	Transportation Services (not only specialized trans)	\$4,050.00	\$0.00
Edit	Contract - Transportation Services	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Equipment	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Other	Transportation Services (not only specialized trans)	\$0.00	\$0.00
	Total	Transportation Services (not only specialized trans)	\$4,050.00	\$0.00

	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Insurance	Transportation Services (only specialized trans)	\$3,567.00	\$0.00
Edit	Maintenance and Repairs	Transportation Services (only specialized trans)	\$4,000.00	\$0.00
Edit	Fuel and Oil	Transportation Services (only specialized trans)	\$10,000.00	\$0.00
Edit	Major Purchases under \$5000	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Services	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Contract - Transportation Equipment	Transportation Services (only specialized trans)	\$0.00	\$0.00
Edit	Other	Transportation Services (only specialized trans)	\$0.00	\$0.00
	Total	Transportation Services (only specialized trans)	\$17,567.00	\$0.00

Select *Return to Report List* at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

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VII. Transportation Equipment Depreciation

On the *Transportation Equipment Depreciation* section of the cost report, the district has the opportunity to report any depreciation costs related to special education transportation assets that cost more than \$5,000. This includes Buses, Cars and Minivans, Harnesses/Seatbelts/Child protective seating, Light Trucks and Vans, Vehicle Air Conditioning, Wheelchair Lift and Other items.

These assets must be depreciated according to a straight-line depreciation method. This method assumes that the asset loses an equal amount of value from one year to another. The annual depreciation is calculated by dividing the purchase price by the estimated useful life of the asset. This calculation will automatically occur within MCRCS once the required fields are entered.

Items reported in the previous fiscal year Medicaid Cost Report will automatically carry over into this section.

To access this portion of the cost report, select *Transportation Equipment Depreciation* from the main *Medicaid Cost Report* page.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
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- [Cost Settlement](#)



In Process:

Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

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Once selected, the following page will appear.

Transportation Equipment Depreciation											
		Unique Asset ID	Asset Type T	Service Type T	Month Year Placed In Service	Month Year Removed From Service	Years Of Useful Life	Cost	Federal Revenue	Notes	Accu Depr
Edit	Delete	Buse_1493	Buses	Transportation Services (only specialized trans)	10/2008		10	\$10,000.00	\$5,000.00		
Insert		<input type="text"/>	<Please Select>	<Please Select>	<input type="text"/>	<input type="text"/>	0	0.00	0.00	<input type="text"/>	

Records 1 to 2 of 2 records

To enter a new asset, start by entering information into the line item with the *Insert* link.

Unique Asset ID: Insert a unique identifier for the asset. This will carry over automatically into subsequent fiscal year reports for as long as the district is reporting depreciation on the asset.

Transportation Equipment D			
		Unique Asset ID	A
Edit	Delete	Buse_1493	Buses
Insert		Van 123	<Please Select>

Records 1 to 1 of 1 records

Asset Type T: This column is populated with the allowable service type categories (Buses, Cars and Minivans, Harnesses/Seatbelts/child protective seating, Light Trucks and Vans, Other – please describe, Vehicle Air Conditioning, and Wheelchair Lift). Select an Asset Type that most closely categorizes the asset being depreciated from a drop down menu.

Transportation Equipment Depreciation				
		Unique Asset ID	Asset Type T	
Edit	Delete	Buse_1493	Buses	Transportation Se
Insert		Van 123	<Please Select>	<Please Sele
Records 1 to 1 of 1 r				
			<ul style="list-style-type: none"> Buses Cars and Minivans Harnesses/Seatbelts/child protective seating Light Trucks and Vans Other - please describe Vehicle Air Conditioning Wheelchair Lift 	

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Service Type T: Select the service category that corresponds with the asset being depreciated from the drop down menu “only specialized transportation” or “not only specialized transportation”. If a district can discreetly identify that the asset pertains to special education student services, select the “only specialized transportation” category. If the district *cannot* discreetly identify that the asset pertains to special education student services (purchased for both special education and regular education) select the “not only specialized transportation” category.

Service Type T		Month Y Placed Service
Transportation Services (only specialized trans)		10/2
▼	<Please Select>	
	<Please Select>	
	Transportation Services (not only specialized trans)	
	Transportation Services (only specialized trans)	

Month Year Placed in Service: Enter the month and year the asset was placed into service. This must be the date the item was *placed into service* and not the date the item was purchased. The date must be entered in the MM/YYYY format to be accepted.

Month Year Removed From Service: Enter the month and year the asset was removed from service. The date must be entered in the MM/YYYY format to be accepted.

Month Year Placed In Service	Month Year Removed From Service
10/2008	
07/2009	

Years of Useful Life: Enter the number of years of useful life for asset. This number must be consistent with the district’s accounting records.

Cost: Enter the cost of acquiring the asset and preparing it for use. This number must be the full amount paid for the vehicle regardless of the funding source.

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Federal Revenue: If the asset was partially paid with federal funds, in this column, report the amount of federal dollars. The system will subtract the federal amount from the total amount to find the state and/or local costs.

Notes: Enter any applicable notes relating to this asset type.

Month Year Placed In Service	Month Year Removed From Service	Years Of Useful Life	Cost	Federal Revenue	Notes
10/2008		10	\$10,000.00	\$5,000.00	
07/2009		10	25000	4000	

Once all information is entered, select *Insert*.

Transportation Equipment Depreciation					
		Unique Asset ID	Asset Type T		Service Ty
Edit	Delete	Buse_1493	Buses		Transportation Services (only specializ
Insert		Van 123	Light Trucks and Vans		Transportation Services (only s

Records 1 to 2 of 2 records

Prior Period Accumulated Depreciation: This column displays the amount of depreciation that has accumulated between the time when the item was placed into service and the beginning of the current cost reporting period. For cost reporting purposes, this amount is calculated by month.

Depreciation for Reporting Period: This column displays the amount of depreciation for the applicable, current cost reporting period. This number is calculated according to a straight-line depreciation method. *This figure will be factored into the district's total Medicaid allowable costs.*

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tes	Prior Accumulated Depreciation	Depreciation For Reporting Period
	\$875.00	\$500.00
	\$2,274.93	\$2,100.00

Once all items have been entered, select *Return to Report List* at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

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VII. Salary and Benefits Data Summary Report

To access the *Salary and Benefits Data Summary Report* portion of the *Medicaid Cost Report*, select the *Salary and Benefits Data Summary Report* link.

On the *Salary and Benefits Data Summary Report* section, the district has the opportunity to review the aggregated costs reported on the *Quarterly Financial Submissions*. This information is organized by Job Category. Note, only the salary and benefit information for direct medical service providers rolls into the *Medicaid Cost Report*.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Once selected, the following page will appear.

Job Category	FTEs	Employees Hours	Contracted Hours	Gross Salaries	Employee Benefits	Total Salary and Benefits	Contracted Staff Costs	Average Hourly Wage	Total Salary and Benefits Federal Funds	Total Costs Net of Federal Funds
Attendant Care Services Provider	2.2684	4,718.25	0.00	\$82,364.10	\$33,475.86	\$115,839.96	\$0.00	\$24.55	\$7,753.95	\$108,086.01
Occupational Therapist	0.0000	0.00	290.25	\$0.00	\$0.00	\$0.00	\$24,176.28	\$83.29	\$0.00	\$24,176.28
Physical Therapist	0.0000	0.00	95.00	\$0.00	\$0.00	\$0.00	\$7,575.08	\$79.74	\$0.00	\$7,575.08
Psychologist	0.3029	630.00	0.00	\$25,600.08	\$4,387.86	\$29,987.94	\$0.00	\$47.60	\$0.00	\$29,987.94
PT Assistant/Aide/Intern	0.0000	0.00	100.00	\$0.00	\$0.00	\$0.00	\$7,575.08	\$75.75	\$0.00	\$7,575.08
Registered Nurse (RN)	0.7065	1,469.50	0.00	\$1,014,890.76	\$6,397.66	\$1,021,288.42	\$0.00	\$694.99	\$0.00	\$1,021,288.42
Speech Language Pathologist	0.8529	1,774.00	0.00	\$85,373.18	\$21,067.62	\$106,440.80	\$0.00	\$60.00	\$0.00	\$106,440.80
TOTALS	4.1306	8,591.75	485.25	\$1,208,228.12	\$65,329.00	\$1,273,557.12	\$39,326.44	\$144.64	\$7,753.95	\$1,305,129.61

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After the *Salary and Benefits Data Summary Report* page has been reviewed, select *Return to Report List* at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

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VIII. Annual Edits

To access the *Annual Edits* portion of the *Medicaid Cost Report*, select the *Annual Edits* link.

On the *Annual Edits* section of the cost report, the district has the opportunity to explain and or resolved auto-generated concerns, called “edits”, triggered as a result of the system reviewing the reported information for common errors.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

● **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Once selected, the *Annual Edits* page will appear:

Annual Edits

● **Annual Edits Need Resolution:** Below you will find one or more Edits that have been found with regard to the costs you have reported. These Edits are designed to ensure that you are submitting accurate information. Please resolve these issues by either correcting the amount of costs reported or providing a reason in the explanation field as to why the information is correct as reported. You will need to resolve each of these Edits before you will be able to certify this Medicaid Cost Report.

Specialized Transportation Vehicle Ratio greater than 40%
 Please provide an explanation for the high utilization of transportation services by special education

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	5
Total Number of Vehicles Used for All Transportation	7
Percentage Explanation:	
Edit	Ratio: 71.43%

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This page will list edits that were identified by the system. If no edits were identified, proceed to the *Claims Verification and Submission* page. If edits were identified, address each one individually.

There are three levels of edit checks in the system.

- **Level 1:** This type of edit check will not allow information to be saved when entering it directly into the system. An error message will appear, describing the error and how to correct it.
- **Level 2:** This type of edit check will flag something unexpected. The system will allow the district to provide an explanation. The *Annual Edits* page will list any Level 2 edits.
- **Level 3:** This type of edit check will not allow the flagged entry to be certified. The entry must be corrected before certification occurs. The *Annual Edits* page lists any Level 3 edits.

To resolve the edit listed on the *Annual Edits* page, the user must:

- Enter a sufficient explanation into the appropriate field, if applicable; Or,
- Correct the flagged information.

To do so, select *Edit*.

 **Annual Edits Need Resolution:** Below you will find one or more Edits that have been found with regard to the costs you have reported. These Edits are designed to ensure that you are submitting accurate information. Please resolve these issues by either correcting the amount of costs reported or providing a reason in the explanation field as to why the information is correct as reported. You will need to resolve each of these Edits before you will be able to certify this Medicaid Cost Report.

Specialized Transportation Vehicle Ratio greater than 40%
Please provide an explanation for the high utilization of transportation services by special education

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	5
Total Number of Vehicles Used for All Transportation	7
Percentage Explanation:	
Edit	Ratio: 71.43%

Determine whether or not the edit needs to be corrected or can be explained.

Wisconsin Medicaid Cost Report and Cost Settlement Training

District Administrator Training Guide



Annual Edits Need Resolution: Below you will find one or more Edits that have been found with regard to the costs you have reported. These Edits are designed to ensure that you are submitting accurate information. Please resolve these issues by either correcting the amount of costs reported or providing a reason in the explanation field as to why the information is correct as reported. You will need to resolve each of these Edits before you will be able to certify this Medicaid Cost Report.

Specialized Transportation Vehicle Ratio greater than 40%
Please provide an explanation for the high utilization of transportation services by special education

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	5
Total Number of Vehicles Used for All Transportation	7
Percentage Explanation:	
Update Cancel	Ratio: 71.43%

For this example, we will provide an explanation, seen below. After the user has explained the edit, then select *Update*.

Specialized Transportation Vehicle Ratio greater than 40%
Please provide an explanation for the high utilization of transportation services by special education

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	5
Total Number of Vehicles Used for All Transportation	7
Percentage Explanation:	Use 5 vehicles are physically modified and carry SPED students daily.
Update Cancel	Ratio: 71.43%

Once updated, the explanation appears.

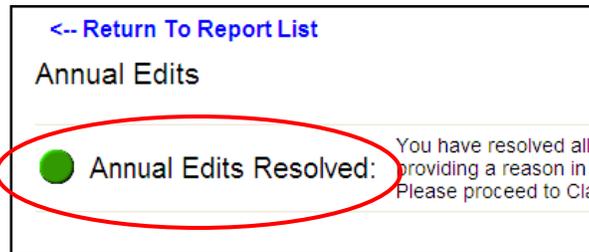
Specialized Transportation Vehicle Ratio greater than 40%
Please provide an explanation for the high utilization of transportation services by special education

Specialized Transportation Vehicle Ratio	
Total Number of Vehicles Used for Special Education	5
Total Number of Vehicles Used for All Transportation	7
Percentage Explanation:	The district uses 5 vehicles for special education students. These 5 vehicles are physically modified and carry SPED students daily.
Edit	Ratio: 71.43%

Once all *Annual Edits* have been addressed and resolved, a green dot with the banner "Annual Edits Resolved" will display.

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Examples of common edits include:

- No annual payroll information (Level 2);
- Reporting salaries higher than expected thresholds (Level 2);
- Reporting more federal funding costs than total costs (Level 3).

Select *Return to Report List* at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

Wisconsin Medicaid Cost Report and Cost Settlement Training

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IX. Claims Verification and Submission

The *Claims Verification and Submission* page summarizes the reported information. On this page the system aggregates the reported information, applies the Unrestricted Indirect Cost Rate and applicable ratios, and calculates the **Total Medicaid Allowable Costs**.

On this page, the district will certify their *Medicaid Cost Report*.

To access the *Claims Verification and Submission* portion of the *Medicaid Cost Report*, select the *Claims Verification and Submission* link.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

 **In Process:** Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

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The following page will appear:

Claims Verification and Submission

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Direct Medical Services Salary and Benefits Summary by Service Type and Job Category

Service Type	Job Category	Salaries	Benefits	Contracted Staff Costs	Total Costs	Fed Funds and Other Reductions	Net Total Costs Less Reductions
Attendant Care Services	Attendant Care Services Provider	\$82,364.10	\$33,475.86	\$0.00	\$115,839.96	\$7,753.95	\$108,086.01
	Subtotals	\$82,364.10	\$33,475.86	\$0.00	\$115,839.96	\$7,753.95	\$108,086.01
Nursing Services	Registered Nurse (RN)	\$1,014,890.76	\$6,397.66	\$0.00	\$1,021,288.42	\$0.00	\$1,021,288.42
	Subtotals	\$1,014,890.76	\$6,397.66	\$0.00	\$1,021,288.42	\$0.00	\$1,021,288.42
Occupational Therapy Services	Occupational Therapist	\$0.00	\$0.00	\$24,176.28	\$24,176.28	\$0.00	\$24,176.28
	Subtotals	\$0.00	\$0.00	\$24,176.28	\$24,176.28	\$0.00	\$24,176.28
Physical Therapy Services	Physical Therapist	\$0.00	\$0.00	\$7,575.08	\$7,575.08	\$0.00	\$7,575.08
	PT Assistant/Aide/Intern	\$0.00	\$0.00	\$7,575.08	\$7,575.08	\$0.00	\$7,575.08
Subtotals		\$0.00	\$0.00	\$15,150.16	\$15,150.16	\$0.00	\$15,150.16
Speech Language and Hearing Services	Speech Language Pathologist	\$85,373.18	\$21,067.62	\$0.00	\$106,440.80	\$0.00	\$106,440.80
	Subtotals	\$85,373.18	\$21,067.62	\$0.00	\$106,440.80	\$0.00	\$106,440.80
Medical Totals		\$1,208,228.12	\$65,329.00	\$39,326.44	\$1,312,883.56	\$7,753.95	\$1,305,129.61

Transportation Salary And Benefits Summary By Service Type And Job Category

Service Type	Job Category	Salaries	Benefits	Contracted Staff Costs	Total Costs	Fed Funds and Other Reductions	Net Total Costs Less Reductions
Transportation Services (not only specialized trans)	Driver (not only specialized trans)	\$35,000.00	\$3,300.00	\$0.00	\$38,300.00	\$2,000.00	\$36,300.00
	Subtotals	\$35,000.00	\$3,300.00	\$0.00	\$38,300.00	\$2,000.00	\$36,300.00
Transportation Services Totals		\$35,000.00	\$3,300.00	\$0.00	\$38,300.00	\$2,000.00	\$36,300.00

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Direct Medical Services Total Costs Summary

Service Type	Salaries	Benefits	Contracted Staff Costs	Other Costs	Total Costs	Fed Funds and Other Reductions	Net Direct Costs Less Reductions	Indirect Cost Rate	Indirect Costs	Net Direct Costs plus Indirect Costs	Direct Medical Percentage	IEP Ratio	Medicaid Allowable Costs
Attendant Care Services	\$82,354.10	\$33,475.88	\$0.00	\$2,000.00	\$117,839.98	\$8,053.95	\$109,786.01	13.48%	\$14,799.15	\$124,585.16	12.21%	55.56%	\$8,451.70
Counseling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	13.48%	\$0.00	\$0.00	0.00%	55.56%	\$0.00
Nursing Services	\$1,014,890.76	\$6,397.88	\$0.00	\$488.87	\$1,021,756.09	\$0.00	\$1,021,756.09	13.48%	\$137,732.59	\$1,159,488.68	12.21%	55.56%	\$78,858.21
Occupational Therapy Services	\$0.00	\$0.00	\$24,176.28	\$0.00	\$24,176.28	\$0.00	\$24,176.28	13.48%	\$3,259.96	\$27,436.24	80.87%	55.56%	\$9,278.43
Physical Therapy Services	\$0.00	\$0.00	\$15,150.16	\$0.00	\$15,150.16	\$0.00	\$15,150.16	13.48%	\$2,042.24	\$17,192.40	80.87%	55.56%	\$5,814.38
Psychological Services	\$29,800.08	\$4,387.88	\$0.00	\$0.00	\$29,987.94	\$0.00	\$29,987.94	13.48%	\$4,042.37	\$34,030.31	80.87%	55.56%	\$11,508.84
Social Work Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	13.48%	\$0.00	\$0.00	0.00%	55.56%	\$0.00
Speech Language and Hearing Services	\$85,373.18	\$21,067.62	\$0.00	\$1,248.00	\$107,688.80	\$800.00	\$107,088.80	13.48%	\$14,435.67	\$121,524.37	80.87%	55.56%	\$41,098.78
Grand Totals	\$1,208,228.12	\$65,329.00	\$39,326.44	\$3,714.67	\$1,316,598.23	\$8,653.95	\$1,307,944.28		\$176,310.88	\$1,484,255.16			\$154,810.32

Transportation Services Total Costs Summary

Service Type	Salaries	Benefits	Contracted Staff Costs	Other Costs	Total Costs	Fed Funds and Other Reductions	Net Direct Costs Less Reductions	Indirect Cost Rate	Indirect Costs	Net Direct Costs plus Indirect Costs	Specialized Trans Vehicle Ratio	Trans Trip Ratio	Medicaid Allowable Costs
Transportation Services (not only specialized trans)	\$35,000.00	\$3,300.00	\$0.00	\$4,050.00	\$42,350.00	\$2,000.00	\$40,350.00	13.48%	\$5,439.18	\$45,789.18	71.43%	88.87%	\$21,805.90
Transportation Services (only specialized trans)	\$0.00	\$0.00	\$0.00	\$20,187.00	\$20,187.00	\$0.00	\$20,187.00	13.48%	\$2,718.51	\$22,885.51	100.00%	88.87%	\$15,257.77
Grand Totals	\$35,000.00	\$3,300.00	\$0.00	\$24,217.00	\$62,517.00	\$2,000.00	\$60,517.00		\$8,157.69	\$68,674.69			\$37,063.67

Total Costs	\$1,243,228.12	\$68,629.00	\$39,326.44	\$27,931.67	\$1,379,115.23	\$10,653.95	\$1,368,461.28		\$184,468.57	\$1,552,929.85			\$191,873.99
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[Click to certify Medicaid cost report](#)

The reported **Direct Medical Services Total Costs** are apportioned by three percentages to determine the Direct Medical Medicaid Allowable Costs:

1. Unrestricted Indirect Cost Rate (UICR)
2. IEP Ratio
3. Direct Medical Service Percentage

The reported **Transportation Services Total Costs** are apportioned by two or three percentages to determine the Transportation Medicaid Allowable Costs:

1. Unrestricted Indirect Cost Rate (UICR)
2. Transportation Trip Ratio
3. Transportation Vehicle Ratio

Once the *Claims Verification and Submission* information has been reviewed, select the button on the bottom left hand corner, titled "Select to certify Medicaid cost report", as shown below. This submits the *Medicaid Cost Report*.

Grand Totals	\$35,000.00	\$3,300.00	\$0.00	\$24,217.00
Total Costs	\$1,243,228.12	\$68,629.00	\$39,326.44	\$27,931.67
Click to certify Medicaid cost report				

Once selected, the system will display a green colored dot with the status *Certified*.

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Certified:

This report has been completed and it is locked and ready for desk review. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report uncertified.

Certification Date: 8/28/2012 2:32:46 PM
Certification User: abelpcgtest@yahoo.com

After the Claims Verification and Submission has been reviewed and the cost report certified, select *Return to Report List* at the upper left hand portion of the page to return to the main Medicaid Cost Report page.

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X. Signature Page

To access the *Signature Page* portion of the Medicaid Cost Report, select the *Signature Page* link.

The district must print, sign and submit the Signature Page to Public Consulting Group.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

 **Certified:** This report has been completed and it is locked and ready for desk review. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report uncertified.

Certification Date: 8/28/2012 2:32:46 PM
Certification User: abelpcgtest@yahoo.com

Once selected, the district user will be brought to the *Signature Page* form, shown on the next page.

The **Total Computable**, or **Expenditures submitted to the Wisconsin Department of Health Services (DHS) for SY12 School Based Services (SBS) Medicaid Services**, is the aggregate of all costs the district reported on the Medicaid Cost Report. Note, these costs have been apportioned by the reported statistical information.

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COST REPORT CERTIFICATION PAGE
WISCONSIN SCHOOL-BASED SERVICES (SBS) COST REPORT
2011 - 2012

Please send completed form with original signature to:
 Public Consulting Group, Inc.
 504 Lavaca Street, Suite 930
 Austin, TX 78701-2900

10 Digit NPI: 9999999999
District Name: Demo District #1

CLAIMED EXPENDITURES

This statement is of expenditures that the undersigned certifies are allocable and allowable to the State Medicaid program under Title XIX of the Social Security Act (the Act), and in accordance with all procedures, instructions and guidance issued by the single state agency and in effect during the year ended 2012.

Expenditures submitted to the Wisconsin DHS for SFY 12 SBS Medicaid services:

Total Computable:

\$191,873.99

INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED HEREIN MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL AND/STATE LAW.

CERTIFICATION STATEMENT BY OFFICER OF THE PROVIDER

HEREBY CERTIFY that for the reporting period: From: Jul 01, 2011 To: Jun 30, 2012

1. I have examined this statement, the accompanying supported exhibits, the allocation of expenses and services, and the worksheets for the above indicated reporting period and to the best of my knowledge and belief they are true and correct statements prepared from the books and records of the Provider in accordance with applicable instructions.
2. The expenditures included in this statement are based on the actual cost recorded expenditures.
3. The required amount of the state and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs).
4. Federal matching funds are being claimed on this report in accordance with the cost report instructions provided by the Wisconsin Department of Health Services effective for the above indicated reporting period.
5. I am the officer authorized by the referenced government agency to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.
6. I understand that this information will be used as a basis for claims for Federal funds, and possibly State funds, and that falsification and concealment of a material fact may be prosecuted under Federal or State civil or criminal law.

 Signature of Signer Date

 Printed Typed Name of Signer Title of Signer

Address of Signer (street or P.O. Box, city, state, 9-digit zip):

 Phone Number (w/ Area Code) Fax Number (w/ Area Code) Email

Signer Authority (Check One):
 CFO
 Superintendent
 Business Officer
 Other Agent/Representative (describe): _____

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Print the *Signature Page* form.

The form must be signed by the district's CFO, Superintendent, Business Officer or other appropriate Agent at the district. Mark the district employee with "Signature Authority" at the bottom of the form.

Complete the fields on the Signature Page form, including: Date, Printed/Typed Name of Signer, Title of Signer, Address of Signer, Phone Number, Fax Number, and Email.

CERTIFICATION STATEMENT BY OFFICER OF THE PROVIDER

HEREBY CERTIFY that for the reporting period: **From: Jul 01, 2011 To: Jun 30, 2012**

1. I have examined this statement, the accompanying supported exhibits, the allocation of expenses and services, and the worksheets for the above indicated reporting period and to the best of my knowledge and belief they are true and correct statements prepared from the books and records of the Provider in accordance with applicable instructions.
2. The expenditures included in this statement are based on the actual cost recorded expenditures.
3. The required amount of the state and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs).
4. Federal matching funds are being claimed on this report in accordance with the cost report instructions provided by the Wisconsin Department of Health Services effective for the above indicated reporting period.
5. I am the officer authorized by the referenced government agency to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.
6. I understand that this information will be used as a basis for claims for Federal funds, and possibly State funds, and that falsification and concealment of a material fact may be prosecuted under Federal or State civil or criminal law.

Signature of Signer

Date

Printed/Typed Name of Signer

Title of Signer

Address of Signer (street or P.O. Box, city, state, 9-digit zip):

Phone Number (w/ Area Code)

Fax Number (w/ Area Code)

Email

Signer Authority (Check One):

CFO

Superintendent

Business Officer

Other Agent/Representative (describe): _____

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After the *Signature Page* form has been signed, make a copy for the district's records.

Mail the **original copy** of the *Signature Page* form to the address below. The document may be scanned and emailed or faxed, but the district must mail the **original copy** to PCG.

District Address	A postage stamp featuring the Liberty Bell, with the word "POSTAGE" written vertically on the right side.
Public Consulting Group, Inc. ATTN: 11/12 Cost Report 504 Lavaca Street, Suite 930 Austin, TX 78701-2900	

FAX: 512-407-9249

EMAIL: WICostReport@pcgus.com

PCG will then take the information reported on the Medicaid Cost Report and conduct a comprehensive desk review. PCG will contact the district via email if there are any outstanding concerns regarding their reported information.

Once the desk review is complete, PCG will compute the cost settlement results using Medicaid Paid Claims data. The district will be notified via email when the cost settlement results have been released and are ready to be reviewed in the system. See Part 2 of this guide to learn more.



Part 2: Cost Settlement

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District Administrator Training Guide



I. Releasing of the Cost Settlement Results

PCG uses the Medicaid Paid Claims data to calculate the cost settlement results. When these results are ready to be viewed in the system, PCG will send the district an email indicating they can access the active links on MCRCS, the *Medicaid Paid Claims Summary* and the *Cost Settlement* page.

Before releasing of the cost settlement results:

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

Certified: This report has been completed and it is locked and ready for desk review. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report uncertified.

Certification Date: 8/28/2012 2:32:46 PM
Certification User: abelpcgtest@yahoo.com

After releasing of the cost settlement results:

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

Certified: This report has been completed and it is locked and ready for desk review. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report uncertified.

Certification Date: 8/28/2012 2:32:46 PM
Certification User: abelpcgtest@yahoo.com

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II. Medicaid Paid Claims Summary

To access the *Medicaid Paid Claims Summary* page of the *Medicaid Cost Report*, select the *Medicaid Paid Claims Summary* link.

Medicaid Cost Report

- [General and Statistical Information](#)
- [Direct Medical Services Other Costs Summary](#)
- [Direct Medical Services Equipment Depreciation](#)
- [Transportation Payroll Information](#)
- [Transportation Other Costs](#)
- [Transportation Equipment Depreciation](#)
- [Salary and Benefits Data Summary Report](#)
- [Annual Edits](#)
- [Claims Verification and Submission](#)
- [Signature Page](#)
- [Medicaid Paid Claims Summary](#)
- [Cost Settlement](#)

 **Certified:** This report has been completed and it is locked and ready for desk review. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report uncertified.

Certification Date: 8/28/2012 2:32:46 PM
 Certification User: abelpcgtest@yahoo.com

The following page, with data unique to each district, will appear.

Year	District Name	Service Type	Units Paid	Payments Received
2012	Demo District #2	Attendant Care Services	450	\$6,755.38
2012	Demo District #2	Nursing Services	132	\$1,974.73
2012	Demo District #2	Occupational Therapy Services	263	\$3,946.06
2012	Demo District #2	Physical Therapy Services	190	\$2,846.75
2012	Demo District #2	Psychological Services	125	\$1,874.25
2012	Demo District #2	Speech Language and Hearing Services	444	\$6,652.55
2012	Demo District #2	Specialized Transportation Services	571	\$8,564.00
		TOTALS	2175	\$32,613.72

The *Medicaid Paid Claims Summary* page gives the district the opportunity to review their aggregated Medicaid fee-for-service paid claims that the district received

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throughout the reporting period. These paid claims are based on date-of-service within the cost reporting period.

After the *Medicaid Paid Claims Summary* has been reviewed, select *Return to Report List* at the upper left hand portion of the page to return to the main *Medicaid Cost Report* page.

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III. Cost Settlement

To access the *Cost Settlement* portion of the *Medicaid Cost Report*, select the *Cost Settlement* link.

<p>Medicaid Cost Report</p> <ul style="list-style-type: none">General and Statistical InformationDirect Medical Services Other Costs SummaryDirect Medical Services Equipment DepreciationTransportation Payroll InformationTransportation Other CostsTransportation Equipment DepreciationSalary and Benefits Data Summary ReportAnnual EditsClaims Verification and SubmissionSignature PageMedicaid Paid Claims SummaryCost Settlement
<p> Certified: This report has been completed and it is locked and ready for desk review. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report uncertified.</p>
<p><small>Certification Date: 8/28/2012 2:32:46 PM Certification User: abelpcgtest@yahoo.com</small></p>

The following page will appear.

Wisconsin Medicaid Cost Report and Cost Settlement Training
District Administrator Training Guide



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Wisconsin Department of Health Services

DISTRICT NAME:	Demo District #1
NPI	9999999999
COST REPORT PERIOD:	Jul 01, 2011 - Jun 30, 2012
1 Total Computable Direct Medical Services Costs	\$154,810.32
2 Total Computable Specialized Transportation Costs	\$37,063.67
3 TOTAL COMPUTABLE MEDICAID COSTS:	\$191,873.99
4 FEDERAL FINANCIAL PARTICIPATION RATE:	60.44%
5 TOTAL COMPUTABLE MEDICAID COST FEDERAL SHARE ONLY (Line 3 * Line 4)	\$115,986.64
6 Medicaid Interim Payments Received (District Share)*	\$32,613.72
7 Medicaid Interim Payments Received (State Share)**	\$21,742.48
8 Total Medicaid Interim Payments Received	\$54,356.20
<i>*From Medicaid Management Information System (MMIS) and based upon dates of services, not date of payment.</i>	
<i>** State share Medicaid payments calculated by dividing district payments by .60 and then multiplied by .40.</i>	
9 DIFFERENCE BETWEEN TOTAL COMPUTABLE AND MEDICAID INTERIM PAYMENTS (Line 5 - Line 8):	\$61,612.44
10 COST SETTLEMENT AMOUNT DUE TO OR FROM PROVIDER (DISTRICT SHARE) (LINE 9 * 60%)	\$36,967.46
11 COST SETTLEMENT AMOUNT DUE TO OR FROM PROVIDER (STATE SHARE) (LINE 9 * 40%)	\$24,644.98

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By pressing the approve button, I hereby attest that I have reviewed and agree to the cost settlement calculation results outlined above.

Approve

Printable Version

The *Cost Settlement* page will give the district the opportunity to review and approve their final cost settlement.

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Understanding the Cost Settlement Calculation

Each section below illustrates the *Cost Settlement* page found on the MCRCS website and provides a walk through on how to understand the calculation. There are six sections in total, Sections A through F.

Section A, Total Computable Medicaid Costs

1 Total Computable Direct Medical Services Costs	\$154,810.32
2 Total Computable Specialized Transportation Costs	\$37,063.67
3 TOTAL COMPUTABLE MEDICAID COSTS:	\$191,873.99

1. Total Computable Direct Medical Services Costs: This figure is the sum of the total Direct Medical costs the district reported on the Medicaid Cost Report.
2. Total Computable Specialized Transportation Costs: This figure is the sum of the total Transportation costs the district on the Medicaid Cost Report.
3. Total Computable Medicaid Costs: This figure is the sum of the total Direct Medical and Transportation costs the district reported on the Medicaid Cost Report.

Section B, Federal Financial Participation Rate

4 FEDERAL FINANCIAL PARTICIPATION RATE:	60.44%
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4. The federal government reimburses states for a portion of their allowable expenditures. This reimbursement is called the Federal Financial Participation Rate (FFP). This reimbursement is based on a percentage. In this case, the percentage is 60.44%.

Section C, Total Computable Medicaid Cost Federal Share Only

5 TOTAL COMPUTABLE MEDICAID COST FEDERAL SHARE ONLY (Line 3 * Line 4)	\$115,986.64
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5. Total Computable Medicaid Cost Federal Share Only: The calculation applies the FFP rate to the Total Computable costs (Line 3), resulting in this figure.

$$\begin{aligned} \text{Line 5} &= \text{Line 3} * \text{Line 4} = \\ & \$191,873.99 * 60.44\% = \\ & \mathbf{\$115,986.64} \end{aligned}$$

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District Administrator Training Guide



Section D, Total Medicaid Interim Payments Received

6 Medicaid Interim Payments Received (District Share)*	\$32,613.72
7 Medicaid Interim Payments Received (State Share)**	\$21,742.48
8 Total Medicaid Interim Payments Received	\$54,356.20
<i>*From Medicaid Management Information System (MMIS) and based upon dates of services, not date of payment.</i>	
<i>** State share Medicaid payments calculated by dividing district payments by .60 and then multiplied by .40.</i>	

6. Medicaid Interim Payments Received (District Share)
7. Medicaid Interim Payments Received (State Share)
8. Total Medicaid Interim Payments Received: This figure is the sum of all Medicaid interim payments received for services provided during the cost reporting period. This figure includes both the federal and state share amounts and is based on date-of-service.

$$\begin{aligned} \text{Line 8} &= \text{Line 6} + \text{Line 7} = \\ & \$32,613.72 + \$21,742.48 = \\ & \mathbf{\$54,356.20} \end{aligned}$$

Section E, Difference Between Total Computable and Medicaid Interim Payments

9 DIFFERENCE BETWEEN TOTAL COMPUTABLE AND MEDICAID INTERIM PAYMENTS (Line 5 - Line 8):	\$61,612.44
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9. Difference Between Total Computable and Medicaid Interim Payments: This figure is the difference between the Total Computable amount (the total Direct Medical and Transportation Costs, apportioned by the FFP rate) and the Medicaid interim payments received.

$$\begin{aligned} \text{Line 9} &= \text{Line 5} - \text{Line 8} = \\ & \$115,986.64 - \$54,356.20 = \\ & \mathbf{\$61,612.44} \end{aligned}$$

Section F, Cost Settlement Amount Due to/from the Provider

10 COST SETTLEMENT AMOUNT DUE TO OR FROM PROVIDER (DISTRICT SHARE) (LINE 9 * 60%)	\$36,967.46
11 COST SETTLEMENT AMOUNT DUE TO OR FROM PROVIDER (STATE SHARE) (LINE 9 * 40%)	\$24,644.98

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10. Cost Settlement Amount Due to or from Provider (District Share): This figure is the amount that will be paid to the district or is owed from the district. If the number is positive, it is a payment. If the number is negative (in parenthesis), it is a recoupment. The district is paid/owed 60% of the difference between the Total Computable and the Medicaid Interim Payments received.

$$\begin{aligned} \text{Line 10} &= \text{Line 9} * 60\% = \\ &\$61,612.44 * 60\% = \\ &\mathbf{\$36,967.46} \end{aligned}$$

11. Cost Settlement Amount Due to or from Provider (State Share): This figure is displayed for information purposes only. The state is responsible for 40% of the difference between the Total Computable and the Medicaid Interim Payments received.

$$\begin{aligned} \text{Line 11} &= \text{Line 9} * 40\% = \\ &\$61,612.44 * 40\% = \\ &\mathbf{\$24,644.98} \end{aligned}$$

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Approving the Cost Settlement in MCRCS

Once the *Cost Settlement* information has been reviewed, approve the cost settlement in the system by scrolling to the bottom of the *Cost Settlement* page. Select *Approve*.

By pressing the approve button, I hereby attest that I have reviewed and agree to the cost settlement calculation results outlined above.

Once the cost settlement is approved, the status of the *Medicaid Cost Report* will change to *Reconciled*.

[<-- Return To Report List](#)

Reconciled: This report has been completed, locked, passed desk review and is reconciled. No edits can be made to the information. If changes are needed, please contact PCG through the contact information on the dashboard to have the report unreconciled.

Certification Date: 8/28/2012 2:32:46 PM
Certification User: abelpcgtest@yahoo.com
Reconciliation Date: 8/28/2012 4:52:36 PM
Reconciliation User: abelpcgtest@yahoo.com



Wisconsin Department of Health Services

At this point, the district has completed all necessary steps in the cost settlement process. The Wisconsin Department of Health Services will process all district payments and recoupment's within 24 months after the cost settlement fiscal year.