MAC Financial Initial Training

Early Childhood Intervention (ECI) & Mental Health and Individuals with Developmental Disabilities (MH-IDD)
WELCOME

A few housekeeping notes

- Please download the presentation for today’s session from the HHSC website (ECI/MH-IDD MAC Training Presentation)

- Listen to the presentation by:
  - Dialing in via your telephone – use the telephone number, access code, and audio pin found on the right side of your screen; or
  - Listen through your computer using the speakers

- If you experience difficulties please contact Webinar Support at 1-800-263-6317 and email MAC@hhsc.state.tx.us
Housekeeping Notes Continued

- You must be registered for this session in order to get credit upon completion. It’s not too late to register now!
- Training Credit is not guaranteed for those that register. HHSC considers several factors before training credit is awarded.
- MAC Financial Training duration is approximately:
  - “Initial” – 3 hrs
  - “Refresher” – 2 hrs
- Short breaks will be provided.
- Must be present and attentive for entire training to obtain credit for FFY 2016.
- Should you receive an email from HHSC after the training, please ensure you respond quickly as obtaining credit could be effected.
- Please refrain from multi-tasking during the webinar, should you have dual monitors please send an email to HHSC after the training has ended.
RMTS OVERVIEW

- Quick RMTS Overview presentation presented by the:

  HHSC Time Study Team
RMTS Contact Responsibilities

The RMTS Responsibilities may be found on the HHSC Website at:

http://www.hhsc.state.tx.us/rad/time-study/index.shtml
Medicaid Definitions

Medicaid

An entitlement program designed to provide health-related services to categorically needy populations

Medicaid Administrative Claiming (MAC)

Federal Medicaid reimbursement for administrative activities associated with linking recipients to appropriate Medicaid/health-related services
MAC Process

**Participant List**
Participant Identification

Determine who performs MAC activities

**Random Moment Time Study**

Determine how much reimbursable activity is performed

**MAC Financial Data Collection**

Determine actual costs associated with these activities

**MAC Claim Calculation**

Apply reimbursement rates (TS, MER, IDCR) to calculate a claim

Please be aware that failure to complete the RMTS requirements will result in disqualification for submitting MAC Financial Information for the quarter during which the non-compliance occurred.
Financial Reporting Processes

Section 1 - MAC Participation Requirements
Section II - Allowable Costs for Reporting
Section III - Electronic Reporting & Quarterly Summary Invoice (QSI) Completion

- Note: MAC financial reporting will be completed entirely online via the State of Texas Automated Information Reporting System (STAIRS), commonly referred to as the Fairbanks web-based system
Section I

MAC

Participation

Requirements
MAC PARTICIPATION REQUIREMENTS

- An Intergovernmental Cooperation Agreement must be filed and executed with HHSC in order to enter financial expenditure information.
  - All MAC Contracts were recently renewed Summer 2015 and are valid till 2019. MAC Contracts will renew on a 5 year period after 2019.

- Required RMTS participation must be satisfied for the quarter in which the claim is filed.

- Appropriate financial information must be collected, entered and certified in order to calculate a claim.

- The claim must signed by an entity employee with signature authority, notarized, and submitted to HHSC for payment.

Note: Copies of all signed documents and financial statements must be kept in an Audit Documentation File
MAC PARTICIPATION
REQUIREMENTS CONTINUED

Public Entities must ....

- Maintain Contact Information on the web-based system
  - RMTS Coordinator
  - MAC Financial Coordinator
  - CEO, CFO, Executive Director, Superintendent

- Adhere to
  - Roles & Responsibilities as defined by HHSC Staff and HHSC’s MAC Participant Guide for the RMTS and MAC Financial Coordinators

- Electronically approve, sign and scan in documentation agreeing to adhere to HHSC’s MAC participant requirements and/or mandates – this is completed on a quarterly basis when submitting the Quarterly Summary Invoice (QSI)
Documentation Requirements

Complete the following for New Providers enrolling in the MAC Program:

- Intergovernmental Cooperation Agreement
- Business Associate Agreement
- Direct Deposit Form
- Vendor Information Form
- Payee Application Form
- Data Usage Agreement

- Documents are renewed every 5 years based on enrollment date.

- Documents and instructions can be downloaded from the HHSC MAC website:
  http://www.hhsc.state.tx.us/rad/mac/mac-contracting.shtml
Intergovernmental Cooperation Agreement
&
Data Usage Agreement

Entity Agrees

☐ To account for activities of staff providing Medicaid administration

☐ To submit quarterly participation data through the cost reporting system

☐ To provide expenditure information on a quarterly basis

☐ To spend an amount equal to the federal match received on health related services for clients

☐ To designate a liaison to work with HHSC

☐ Comply with Health Insurance Privacy and Portability Act (HIPAA) regulations

HHSC Agrees

☐ To pass on to the entities 95% of Title XIX federal share for Medicaid Administration

☐ To reimburse allowable administrative costs at the appropriate FFP rate (50% or 75%)

☐ To include the expenditures for Medicaid administration in the claim it submits to CMS

☐ To designate a liaison to work with the entities

☐ Comply with HIPAA regulations
MAC Financial Contact Responsibilities

- Serve as financial liaison between HHSC & Fairbanks LLC
- Must attend MAC Financial Training at a minimum annually
- 2 Trained Financial Contacts are advised
- Enter, verify and certify the MAC financial data in STAIRS
- Complete notarization and submit quarterly MAC financial reports via STAIRS by due date
- Maintain financial documentation and supporting materials
- Trained Financial Contacts must maintain the accuracy of ALL Contacts in the cost reporting system
MAC Financial Coordinator: Training & Oversight

- **Training**
  - The MAC Financial Coordinator/Contact ensures that all applicable training requirements are met and ensures compliance with policy directives.

- **Oversight/Monitoring**
  - The MAC Financial Coordinator/Contact will provide oversight and monitoring and coordinate with the RMTS Coordinator/Contact to ensure the quarterly participant list data is accurate and appropriate for inclusion on the quarterly MAC Claim. As the MAC Financial Coordinator/Contact you must ensure the financial data submitted for the quarter is true and accurate, and that appropriate documentation is maintained to support the time study (i.e., participant training) and the claim. The MAC Financial Coordinator/Contact must take immediate action to correct any findings that impact the accuracy of the claim and notify HHSC immediately.
Section II

Reportable Costs & Revenues
What costs can I report?

- **Compensation**
  - Entity Employee Salaries
  - Payroll Taxes & Benefits
    - Only Report “True” Expenditures
      - If your entity sets funds aside for future Workers’ Comp claims then these “set aside” funds are **not** true expenditures.
      - This also includes “on behalf of” payments
  - Contracted staff

- **Revenues** *(Federal Revenues offset expenditures)* – to include both Recognized and Unrecognized
Participant List = Reportable Costs

- The Participant List drives the number of eligible MAC participants and determines the MAC financial cost eligible for time study staff.

- The Participant List process is a critical part of ensuring the Medicaid Administrative Claim is eligible for payment.

- If a Participant List is not certified for a quarter by an entity, that entity will not be able to participate in RMTS and will not be able to report MAC costs for that quarter.
Participant List Reportable Costs

The public entity reports eligible time study participants at the beginning of each quarter via the “Participant List”

- Time Study Positions left off the Participant List are not eligible to have costs reported during the financial reporting process for that quarter unless the position is a clerical position.

- All positions listed on the Participant List must have costs entered
  - These include federally funded positions

- Costs reported are “position-specific” not “person-specific.”
  - Substitutes - Individual replacing a provider on leave
  - Direct replacement - Individual hired to fill a vacant position
Employee Salaries

- Report 100% of the quarterly salaries for ALL participants on the participant list.

Example: Position #85 had the following employee changes throughout the quarter:

- Employee A works Jan 1\textsuperscript{st} thru Jan 19\textsuperscript{th}, earns $800.
- Substitute A works Jan 20\textsuperscript{th} thru Feb 28\textsuperscript{th}, earns $1,200.
- Employee B works March 1\textsuperscript{st} thru March 31\textsuperscript{st}, earns $1,500.
- The Total MAC Reportable Expenditure for Position #85 is $800 + $1,200 + $1,500 = $3,500.
Employee vs. Contracted Staff

- Providers hired by the public entity are classified as employees of the entity - Report salary as “Employee Salaries” and identify the employees “Payroll Taxes and Benefits”

- For providers contracted through subcontracted agencies - Report cost as “Contracted Staff”

- It is critical to ensure the Participant list is created accurately:
  - Close communication with the RMTS Coordinator/Contact is recommended
  - Review/Verify Participant List, these are the positions for which you will be reporting costs
Detailed Reporting: Payroll Taxes & Benefits

- Examples of Employer Paid Benefits:
  - Health Insurance
  - Life Insurance
  - Medicare
  - Social Security
  - Employer 403(b) Contribution
  - Liability Insurance
  - Workers’ Compensation
  - Unemployment Compensation
Revenues

There are two Types of Revenues utilized on the MAC Claim

- **Unrecognized Revenue**
  - Revenues such as state funds (GR), Local Government Funds, Donations to Public Entity, Medicaid Administrative Reimbursement Funds (MAC), Federal Emergency Assistance Reimbursement Funds, Federal IV Reimbursement
  - Unrecognized Revenues are used as match to draw down MAC reimbursement funds

- **Recognized Revenue**
  - Federal Revenues such as Medicaid Fees plus Match, Federal Grants plus Match, Medicare, Insurance fees, Donations to Contractor, other Revenue Not listed as Unrecognized Revenue
    - Federal Revenues are use to offset costs entered into the MAC Claim.
  - NOTE: MAC funds will not be backed out of the MAC Financial claim as Revenue offset.
# ECI - Possible Revenues by Source

<table>
<thead>
<tr>
<th>Source</th>
<th>Description of Federal Funds</th>
<th>MAC Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA # 84.027</td>
<td>Department of Education – Special Education-Grants to States (IDEA, Part B)</td>
<td>Recognized Revenue, Federal Grants &amp; Match</td>
</tr>
<tr>
<td>CFDA # 93.558</td>
<td>Temporary Assistance for Needy Families (TANF)</td>
<td>Recognized Revenue, Federal Grants &amp; Match</td>
</tr>
<tr>
<td>CFDA # 93.778</td>
<td>Department of Health &amp; Human Services – Medical Assistance Program (Medicaid, Title XIX)</td>
<td>Recognized Revenue, Medicaid Fees &amp; Match</td>
</tr>
<tr>
<td>CFDA # 93.778 (ARRA)</td>
<td>Department of Health &amp; Human Services – Medical Assistance Program, Recovery Act (Medicaid Title XIX)</td>
<td>Recognized Revenue, Medicaid Fees &amp; Match</td>
</tr>
<tr>
<td>State General Revenue – DRS Match</td>
<td></td>
<td>Recognized Revenue, Medicaid Fees &amp; Match</td>
</tr>
<tr>
<td>CFDA # 84.181</td>
<td>Department of Education – Special Education-Grants for Infants and Families (IDEA, Part C)</td>
<td>Recognized Revenue, Federal Grants &amp; Match</td>
</tr>
<tr>
<td>CFDA # 84.393 (ARRA)</td>
<td>Department of Education – Special Education-Grants for Infants and Families, Recovery Act (IDEA, Part C)</td>
<td>Recognized Revenue, Federal Grants &amp; Match</td>
</tr>
<tr>
<td>State General Revenue – Other</td>
<td></td>
<td>Unrecognized Revenue, Other State Funds</td>
</tr>
</tbody>
</table>

The ECI provider is responsible for verifying Revenue amounts received from DARS to the Revenue amounts populated in STAIRS, errors should be addressed immediately to HHSC
Revenue Cost Sharing/Matching

Cost sharing or **Matching** is a process wherein two or more organizations (State and Public Entity) work together to secure savings in one or more areas of business (i.e., client services).

- **For Example:** Funds used for program services (direct services and outreach activity) that meet the **matching requirements** of a federal grant Award (Medicaid/IDEA, etc).

- Matching requirements include the following:
  - Amounts are verifiable from grantee's records.
  - Funds are not included as a matching source for any other federally assisted programs.
  - Funds are allocated in the approved current budget.
  - Funds are spent for the respective project as allocated and the expenditure of these funds are reported for the respective services.
  - Funds are subject to the same guidelines as the respective grant funds (i.e., no food, entertainment or legislative lobbying).
Functional Reporting

- There are two options to enter financial data:
  1. Participant Detail
     - Detailed basis by individual position
  2. Group Summary
     - Provider category summary
     - Categories as entered on the participant list
     - If your entity enters at this level, they must keep the detail by position/individual in the audit documentation file.

### Detailed Worksheet

<table>
<thead>
<tr>
<th>Psychologists and Interns</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bob Employee</td>
</tr>
<tr>
<td>Joe Employee</td>
</tr>
<tr>
<td>Mary Contract Staff</td>
</tr>
</tbody>
</table>

### Category Summary

<table>
<thead>
<tr>
<th>Registered Nurse (RN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
</tr>
<tr>
<td>Benefits</td>
</tr>
<tr>
<td>Purchased Svcs.</td>
</tr>
</tbody>
</table>
Audit File Documentation by Quarter

File must contain

$ Copies of computations used to calculate financial costs
$ Copies of worksheets or spreadsheets used to report costs or revenues via STAIRS
$ Listing of other costs
$ All revenues offset from the claim, by source
$ Updated participant list
$ Copies of HHSC approved training materials as applicable
$ Documentation verifying participant training as applicable
$ Quarterly summary invoice (completed, signed, & notarized)
MAC Financial Reporting

- MAC financial quarters will not be opened unless the following requirements are met:
  - Active contract with HHSC
  - Appropriate MAC & RMTS training for the FFY
  - RMTS Requirements are met

- If you are unable to access the quarter, please contact the MAC team via email at: MAC@hhsc.state.tx.us
Important Notice

- MH-IDDs participating in MAC

  Please be aware that costs associated with MAC activities and claimed on the MAC claim may not be included as part of the cost report submitted for reimbursement under the Texas Healthcare Transformation and Quality Improvement 1115 Waiver Program.
Uses of MAC Reimbursements

As stated in the Intergovernmental Cooperation Agreement, the public entity agrees to spend the federal match dollars generated from Medicaid administrative activities for health-related services and the enhancement of the entity’s Medicaid program. It is recommended by HHSC that the funds are used for allowable MAC activities in order to increase services to Medicaid or prospective Medicaid clients. In the long run, reinvesting reimbursed funds in eligibility determination, outreach, provider relations and other MAC claimable activities will result in a higher return.
Section III

Electronic Reporting

&

QSI Completion
Website Submission

www.fairbanksllc.com
Login Window & Reset Password

![Image of the login window with fields for User Name, Password, and options to remember the password and reset password.]
Financial Contact “Dashboard”

- The dashboard provides access to information on the current processes and can be accessed throughout the quarter.

- To access the financial system click the tab “Financial Submission” or the link “View Financial Data.”
Web Financial Steps

1. MAC Provider Data

2. General and Statistical Information

3. Expense Data
   a. Provider Specific Costs
   b. Provider Summary Costs
      i. Detailed Explanations for Cost Report Edits
   c. Other Costs
   d. Eligible Direct Charges

4. Summary Revenue
   i. Detailed Explanations for Cost Report Edits

5. Verify

Verified by on 10/02/2014 08:37 AM Central Time

6. Print Certification - Quarterly Summary Invoice (QSI)

7. Attach Signed and Notarized QSI

Completed by on 10/02/2014 12:06 PM Central Time
Entity/Provider Data

Open Quarter: April - June 2010

1. Provider Data

Entity Identification
If any of these fields is incorrect please contact:
- Unique Identifier

Contracting Entity Identification
Name of Contracting Entity:
Email:
Phone:
Fax:
Street Address:
Mailing Address:

Contact Identification
Name:
Title:
Business Name:
Email:
Phone:
Fax:
Mailing Address:

Report Preparer Identification
Name:
Title:
Business Name:
Email:
Phone:
Fax:
Mailing Address:

Location of Accounting Records that Support this Report
Primary Physical Address:

Save  Saved and return to main menu
## Contracting Entity Identification

### Name

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone (123-456-7890)</td>
<td>enter text...</td>
</tr>
<tr>
<td>Fax</td>
<td>enter text...</td>
</tr>
<tr>
<td>Email</td>
<td>enter text...</td>
</tr>
</tbody>
</table>

### Street Address

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street 1</td>
<td>enter text...</td>
</tr>
<tr>
<td>Street 2</td>
<td>enter text...</td>
</tr>
<tr>
<td>City</td>
<td>enter text...</td>
</tr>
<tr>
<td>State</td>
<td>TX</td>
</tr>
<tr>
<td>9-digit Zip (12345-1234)</td>
<td>enter text...</td>
</tr>
</tbody>
</table>

### Mailing Address

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street 1 or P.O. Box</td>
<td>enter text...</td>
</tr>
<tr>
<td>Street 2</td>
<td>enter text...</td>
</tr>
<tr>
<td>City</td>
<td>enter text...</td>
</tr>
<tr>
<td>State</td>
<td>TX</td>
</tr>
<tr>
<td>9-digit Zip (12345-1234)</td>
<td>enter text...</td>
</tr>
</tbody>
</table>

---

**Save** | **Cancel**
Contact Identification

Contact Identification

- First Name
- Last Name
- Title
- Entity Name
- Email
- Phone
- Fax

Mailing Address
- Street 1 or P.O. Box
- Street 2
- City
- State
- Zip Code

Save  Cancel
Report Preparer Identification

First Name
Last Name
Title
Entity Name
Email
Phone
Fax

Mailing Address
Street 1 or P.O. Box
Street 2
City
State
9-digit Zip (12345-1234)

Save  Cancel
Location of Accounting Records

Primary Physical Address

Street 1 (no P.O. Box)  
Street 2  
City  
State  
9-digit Zip (12345-1234)  
Enter text...  
Enter text...  
Enter text...  
Enter text...  
Enter text...
General and Statistical Info

Closed Quarter: April June 2014

2. General and Statistical Information

Medicaid Eligibility Rate (MER)
- Unduplicated Medicaid Client Count: 2,645
- Unduplicated Client Count: 3,987
- Medicaid Eligibility Rate: 66.34%

Time Study Summary
These numbers represent the total time study percentages within these categories across the ENTIRE statewide sampled population.

<table>
<thead>
<tr>
<th>Time Study Activity</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaid Eligibility</td>
<td>0.82%</td>
</tr>
<tr>
<td>Non-Medicaid Eligibility</td>
<td>0.00%</td>
</tr>
<tr>
<td>Medicaid Outreach (Outreach, Referral/Coordination, Transportation/Translation, Program Planning, Provider Relations)</td>
<td>13.87%</td>
</tr>
<tr>
<td>Non-Medicaid Outreach (Outreach, Referral/Coordination, Transportation/Translation, Program Planning, Provider Relations)</td>
<td>2.61%</td>
</tr>
<tr>
<td>Direct Service</td>
<td>82.71%</td>
</tr>
<tr>
<td>Non-Medical Direct Service</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
Enter Provider Specific Costs

Open Quarter: April - June 2010

3a. Enter Provider Specific Costs

<table>
<thead>
<tr>
<th>MAC Category</th>
<th>External ID</th>
<th>Last Name</th>
<th>First Name</th>
<th>Employment Type</th>
<th>Title</th>
<th>Employee Salaries</th>
<th>Employee Benefits</th>
<th>Contractor Staff Costs</th>
<th>TOTAL Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Worker - Licensed</td>
<td>Ague</td>
<td>Rebecca</td>
<td></td>
<td>Full Time</td>
<td>Social Worker</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Parent Educator</td>
<td>Alberts</td>
<td>Holly</td>
<td></td>
<td>Full Time</td>
<td>Teacher</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Program Supervisor</td>
<td>Baughcum</td>
<td>Carrie</td>
<td></td>
<td>Full Time</td>
<td>Administrator</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>Black</td>
<td>Susan</td>
<td></td>
<td>Full Time</td>
<td>Occupational Therapist</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Speech Language Pathologist</td>
<td>Bombeck</td>
<td>Dianne</td>
<td></td>
<td>Full Time</td>
<td>SLP</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Nurse - Registered and Licensed Vocational</td>
<td>Brush</td>
<td>Peggy</td>
<td>Part Time</td>
<td>RN</td>
<td></td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Psychologist</td>
<td>Burnoist</td>
<td>Kristie</td>
<td></td>
<td>Full Time</td>
<td>Psychologist</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Counselor</td>
<td>Burnett</td>
<td>Dianne</td>
<td></td>
<td>Full Time</td>
<td>Counselor</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Social Worker - Licensed</td>
<td>Bussic</td>
<td>Jeff</td>
<td></td>
<td>Full Time</td>
<td>Social Worker</td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Nurse - Registered and Licensed Vocational</td>
<td>Carpenter</td>
<td>Darlene</td>
<td>Part Time</td>
<td>RN</td>
<td></td>
<td>$20,000</td>
<td>$10,000</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>Nurse - Registered and Licensed Vocational</td>
<td>Catado</td>
<td>Lori</td>
<td>Contract</td>
<td>RN</td>
<td></td>
<td></td>
<td></td>
<td>$50,000</td>
<td>$30,000</td>
</tr>
</tbody>
</table>

For questions, please contact Fairbanks Client Information Center: (888) 321-1225 or info@fairbanksllc.com
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## Provider Summary Costs

### Table: Provider Summary Costs

<table>
<thead>
<tr>
<th>Job Category</th>
<th>Total Employees</th>
<th>Total Contractors</th>
<th>Employee Salaries</th>
<th>Employee Benefits</th>
<th>Contracted Staff Costs</th>
<th>TOTAL Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Early Intervention Specialist (EIS)</td>
<td>119</td>
<td></td>
<td>$1,032,784</td>
<td>$283,007</td>
<td></td>
<td>$1,315,401</td>
</tr>
<tr>
<td>Nurse - Registered (RN)</td>
<td>12</td>
<td></td>
<td>$131,754</td>
<td>$29,620</td>
<td></td>
<td>$161,374</td>
</tr>
<tr>
<td>Service Coordinator</td>
<td>3</td>
<td>0</td>
<td>$17,806</td>
<td>$3,063</td>
<td></td>
<td>$20,869</td>
</tr>
<tr>
<td>Social Worker - Licensed Baccalaureate (LBSW)</td>
<td>3</td>
<td></td>
<td>$38,366</td>
<td>$12,064</td>
<td></td>
<td>$50,430</td>
</tr>
<tr>
<td>Translator/Interpreter</td>
<td>5</td>
<td></td>
<td>$31,059</td>
<td>$12,460</td>
<td></td>
<td>$43,519</td>
</tr>
<tr>
<td>Counselor - Licensed Professional (LPC)</td>
<td>12</td>
<td></td>
<td>$111,179</td>
<td>$30,831</td>
<td></td>
<td>$142,010</td>
</tr>
<tr>
<td>Dietitian</td>
<td>8</td>
<td></td>
<td>$84,989</td>
<td>$23,787</td>
<td></td>
<td>$108,756</td>
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<tr>
<td>Occupational Therapist - Certified Assistant (COTA)</td>
<td>4</td>
<td></td>
<td>$61,504</td>
<td>$13,690</td>
<td></td>
<td>$75,194</td>
</tr>
<tr>
<td>Occupational Therapist - Licensed (OT)</td>
<td>22</td>
<td></td>
<td>$332,358</td>
<td>$40,977</td>
<td>30</td>
<td>$373,375</td>
</tr>
<tr>
<td>Physical Therapist - Licensed (PT)</td>
<td>21</td>
<td></td>
<td>$390,725</td>
<td>$84,401</td>
<td>30</td>
<td>$475,130</td>
</tr>
<tr>
<td>Physical Therapy Assistant - Licensed (LPTA)</td>
<td>0</td>
<td></td>
<td>$0</td>
<td>$0</td>
<td></td>
<td>$0</td>
</tr>
<tr>
<td>Social Worker - Licensed Clinical (LCSW)</td>
<td>1</td>
<td></td>
<td>$9,411</td>
<td>$1,197</td>
<td></td>
<td>$10,608</td>
</tr>
<tr>
<td>Speech Language Pathologist - Intern (CFY)</td>
<td>1</td>
<td></td>
<td>$16,661</td>
<td>$1,477</td>
<td></td>
<td>$18,138</td>
</tr>
<tr>
<td>Speech Language Pathologist - Licensed (SLP)</td>
<td>31</td>
<td>2</td>
<td>$487,143</td>
<td>$91,677</td>
<td>$37,644</td>
<td>$616,464</td>
</tr>
<tr>
<td>Speech Language Pathologist - Licensed Assistant (SLPA)</td>
<td>8</td>
<td></td>
<td>$71,670</td>
<td>$17,620</td>
<td></td>
<td>$89,290</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>248</strong></td>
<td><strong>2</strong></td>
<td><strong>$2,805,347</strong></td>
<td><strong>$652,587</strong></td>
<td><strong>37,644</strong></td>
<td><strong>$3,495,588</strong></td>
</tr>
</tbody>
</table>
Enter Provider Summary Costs - Detailed Explanations

Open Quarter: April - June 2010

3b. Enter Provider Summary Costs - Detailed Explanations

Please provide explanations below

<table>
<thead>
<tr>
<th>Category</th>
<th>Issue</th>
<th>Calculation</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audiologist</td>
<td>You have participants entered for this category, but no costs entered</td>
<td>You have 3 Participants for this category [Edit]</td>
<td>[enter text…]</td>
</tr>
<tr>
<td>Counselor</td>
<td>Salary expense varies by more than 35% from the previous quarter</td>
<td>Current quarter salary of $20,000 divided by prior quarter salary of $10,000 is 100% [Edit]</td>
<td>[enter text…]</td>
</tr>
<tr>
<td>Nurse - Registered and Licensed</td>
<td>Contracted expenses varies by more than 50% from the previous quarter</td>
<td>Current quarter contracted expense of $30,000 divided by prior quarter contracted expense of $10,000 is 300% [Edit]</td>
<td>[enter text…]</td>
</tr>
</tbody>
</table>

[Cancel]  [Saved and return to main menu]
### Other Costs

#### Open Quarter: April - June 2011

(Training status: full access)

<table>
<thead>
<tr>
<th>MAC Staff Category</th>
<th>Salary &amp; Benefits</th>
<th>Travel &amp; Training</th>
<th>Materials &amp; Supplies</th>
<th>Equipment &amp; Operating Costs</th>
<th>TOTAL Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time Study Participant Staff</td>
<td>(A)</td>
<td>(B)</td>
<td>(C)</td>
<td>(D)</td>
<td>(E) A + B + C + D</td>
</tr>
<tr>
<td>Direct Support Staff (Not-Time Studied)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unstudied Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Administrative Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
</tr>
</tbody>
</table>

---

**RMTS Information**

- [RMTS Information Website (TX - HHSC)]

**MAC Information**

- [MAC Information Website (TX - HHSC)]

---

For questions, please contact Fairbanks LLC Client Information Center: (888) 321-1225 or info@fairbanksllc.com
Other Non-Allocated Summary Costs Detailed Explanations

Open Quarter: April - June 2010

3c. Other Non-Allocated Summary Costs - Detailed Explanations

**Please provide explanations below**

<table>
<thead>
<tr>
<th>Staff Category</th>
<th>Issue</th>
<th>Calculation</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerical Support Staff</td>
<td>Equipment &amp; Operating Costs varies by more than 50% from the previous quarter</td>
<td>Current quarter Equip &amp; Operating of $2,500 divided by prior quarter Equip &amp; Operating of $1,000 is 250%.</td>
<td>[Edit]</td>
</tr>
<tr>
<td>General Admin Staff</td>
<td>Salary &amp; Benefits varies by more than 30% from the previous quarter</td>
<td>Current quarter Salary &amp; Benefits of $148,000 divided by prior quarter Salary &amp; Benefits is $100,000 is 46%.</td>
<td>[Edit]</td>
</tr>
</tbody>
</table>

[Submit] Saved and return to main menu
## Enter Eligible Direct Charge

### 3d. Eligible Direct Charges

<table>
<thead>
<tr>
<th>Functional Category</th>
<th>Job Category</th>
<th>Last Name</th>
<th>First Name</th>
<th>External ID</th>
<th>Employment Type</th>
<th>Title</th>
<th>Salaries</th>
<th>Benefits</th>
<th>Hours worked in claim period</th>
<th>Hourly Rate</th>
<th># of Hours to Direct Charge</th>
<th>Subtotal</th>
<th>Travel</th>
<th>Training</th>
<th>Operating Cost</th>
<th>Total Direct Charges</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Administrative Staff</td>
<td></td>
<td>18305</td>
<td></td>
<td></td>
<td>Full Time</td>
<td>Assistant Director of Costing</td>
<td>$14,408</td>
<td>$4,189</td>
<td>462</td>
<td>$40.21</td>
<td>4</td>
<td>$160.84</td>
<td></td>
<td></td>
<td></td>
<td>$161.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$14,408</td>
<td>$4,189</td>
<td>462</td>
<td>$40.21</td>
<td>4</td>
<td>$160.84</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$161.00</td>
</tr>
</tbody>
</table>
Direct Charges – Detailed Explanations

Open Quarter: April - June 2010

3d. Direct Charges - Detailed Explanations

Please provide explanations below

<table>
<thead>
<tr>
<th>Name</th>
<th>Issue</th>
<th>Calculation</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peggy Brush</td>
<td>Hourly rate exceeds minimal allowable rate of $50.00/hour</td>
<td>Hourly rate is $51.00/hour [Edit]</td>
<td>[Stop] enter text...</td>
</tr>
</tbody>
</table>

**STOP** Please provide explanations below

<table>
<thead>
<tr>
<th>Cancel</th>
<th>Saved and return to main menu</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Cancel]</td>
<td>[Saved and return to main menu]</td>
</tr>
</tbody>
</table>

48
## Summary Revenues

### 4. Summary Revenue

- **Click here to add a note**

#### Key:
- Adjusted
- Flagged
- Cleared

<table>
<thead>
<tr>
<th>MAC Revenue</th>
<th>Total</th>
<th>Unrecognized Revenues (Cost Pool 3)</th>
<th>Unrecognized Revenues (Cost Pool 4)</th>
<th>Total Recognized Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donation To Public Agency</td>
<td>$2</td>
<td>0</td>
<td>0</td>
<td>$20,951</td>
</tr>
<tr>
<td>Federal Emergency Assistance Reimbursement</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Federal IV-E Reimbursement</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Local Government Funds</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Medicaid Admin Reimbursement</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>$22,045</td>
</tr>
<tr>
<td>Other State Funds</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Additional Table

<table>
<thead>
<tr>
<th>MAC Revenue</th>
<th>Unstudied Staff / Unallowable Revenue (Cost Pool #3)</th>
<th>General Administrative Revenue (Cost Pool #4)</th>
<th>Total</th>
<th>Unstudied Staff / Unallowable (Cost Pool #3) - Additional Revenue</th>
<th>General Administrative Revenue (Cost Pool #4) - Additional Revenue</th>
<th>Total Recognized Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations To Contractors</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Federal Grants + Match</td>
<td>$22,289</td>
<td>$22,289</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Fees</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$31,221</td>
<td>0</td>
<td>$31,221</td>
</tr>
<tr>
<td>Insurance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Medicaid Fees + Match</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$279,282</td>
<td>0</td>
<td>$279,282</td>
</tr>
<tr>
<td>Medicare</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$5,780,204</td>
<td>0</td>
<td>$5,780,204</td>
</tr>
</tbody>
</table>
Open Quarter: April - June 2010

3d. Summary Revenue - Detailed Explanations

Please provide explanations below

<table>
<thead>
<tr>
<th>Type</th>
<th>Issue</th>
<th>Calculation</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaid Fees + Match</td>
<td>Additional Revenue reported</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter text...
# Claim Verification

## 5. Verify

Verified by [Redacted] on 10/01/2014 04:40 PM Central Time

### Key:
- Adjusted
- Flagged
- Cleared

<table>
<thead>
<tr>
<th>Financials</th>
<th>Salary &amp; Benefits</th>
<th>Other Costs</th>
<th>Direct Charge Offset</th>
<th>Subtotal of Expenditures Prior to Allocation</th>
<th>GA Alloc</th>
<th>Total of Expenditures</th>
<th>Recognized Revenue</th>
<th>GA Recognized Revenue (Distributed)</th>
<th>Net Expenditures</th>
<th>Eligible Expenditures</th>
<th>Non-Enhanced</th>
<th>Enhanced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time Study Participant Staff</td>
<td>$411,567</td>
<td>$72,213</td>
<td>$0</td>
<td>$483,800</td>
<td>$102,795</td>
<td>$586,595</td>
<td>$0</td>
<td>$2,183</td>
<td>$588,778</td>
<td>$588,778</td>
<td>$52,059</td>
<td>$3,722</td>
</tr>
<tr>
<td>Direct Support Staff (Not-Time Studied)</td>
<td>$33,808</td>
<td>$0</td>
<td>$0</td>
<td>$33,808</td>
<td>$8,380</td>
<td>$41,988</td>
<td>$0</td>
<td>$168</td>
<td>$42,123</td>
<td>$42,123</td>
<td>$3,722</td>
<td>$288</td>
</tr>
<tr>
<td>Unstudied Staff</td>
<td>$3,367,946</td>
<td>$1,168,308</td>
<td>$0</td>
<td>$4,518,262</td>
<td>$538,883</td>
<td>$5,056,145</td>
<td>$8,092,378</td>
<td>$19,830</td>
<td>$5,378,078</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>General Administrative Staff</td>
<td>$702,813</td>
<td>$245,840</td>
<td>$1,404</td>
<td>$950,049</td>
<td>$0</td>
<td>$950,049</td>
<td>$-22,269</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Direct Charge *</td>
<td>$1,404</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$1,404</td>
<td>$0</td>
<td>$1,404</td>
<td>$0</td>
<td>$0</td>
<td>$1,404</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$4,507,158</td>
<td>$1,479,359</td>
<td>$1,404</td>
<td>$5,983,707</td>
<td>$950,048</td>
<td>$5,933,110</td>
<td>$8,070,707</td>
<td>$22,269</td>
<td>$8,305,978</td>
<td>$832,056</td>
<td>$57,145</td>
<td>$3,988</td>
</tr>
</tbody>
</table>

- * Direct Charge not applied to Claimable Percentages
- * Non-Enhanced Claimable Percentage (CP%) is 3.84%
- * Enhanced Claimable Percentage (CP%) is 0.83%
- * Recognized Revenue Distribution is based on the Percentage of Total Expenditures less Direct Charge
**Example:**

Quarterly Summary Invoice

<table>
<thead>
<tr>
<th>COST CATEGORIES</th>
<th>COST POOL #1</th>
<th>COST POOL #2</th>
</tr>
</thead>
<tbody>
<tr>
<td>[A] Total Federal Share (enhanced)</td>
<td>$2,992.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>[B] Total Federal Share (non-enhanced)</td>
<td>$20,480.00</td>
<td>$7,392.00</td>
</tr>
<tr>
<td>[C] Total Direct Charge</td>
<td>$255.00</td>
<td>$447.00</td>
</tr>
<tr>
<td>[E] Total to be reimbursed by Federal Government</td>
<td>$31,503.00</td>
<td></td>
</tr>
</tbody>
</table>

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, and in accordance with all procedures, instructions and guidance issued by the single state agency and in effect during the year ended 14.

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

**CERTIFICATION STATEMENT BY OFFICER OF THE PROVIDER**

I hereby certify that the information provided on this invoice is true and in compliance with the terms and conditions established in the HHSC Medicaid Administrative Claiming Participant Guide.

Signature - Officer of Provider (Agency)

Print Name:________________________

Title: CEO __________________________

Notary Stamp

STATE OF TEXAS

This instrument was acknowledged before me on the 02nd day of OCTOBER, 14 by __________________________ (Printed Name of Officer of Provider)

Notary Public in and for the State of Texas (signature)

Notary’s Name (printed): __________________________

Notary’s Commission Expires: 10/5/2017
Purpose of the QSI

- Signing the Quarterly Summary Invoice (QSI) certifies that the following items are true and correct:
  - The statement of expenditures has an authorized signature from the provider, has been completed to the best of the provider’s knowledge and belief, is based on the actual cost of recorded expenditures, and that it is allocable and allowable to the State Medicaid program;

- Responsibility of Signing the QSI
  - The Provider understands that the information will be used as a basis for claims for federal funds and falsification and concealment of material fact may be prosecuted under Federal or State civil or criminal law.
  - The Provider understands that it must comply with HHSC Medicaid Administrative Claiming Guides and any policy directives given.
Quarterly Summary Invoice
Important Reminders

- Must be original QSI scanned into STAIRS
- Letterhead is not required
- Do not forget to complete all fields
  - Title and/or Contact Number
- Must be notarized on the same day the QSI is signed as certified
- Signature & Notary dates must be no earlier than the electronic cost report submission date
- Notary should not print name where Officer of Provider’s name should be
- QSI Certification must be completed by the Public entities designated financial contact
  - Chief Executive Officer (CEO), Chief Financial Officer (CFO)
  - Executive Director (ED), Superintendent (SI) or other individual designated as the financial contact.
## Important Dates for MAC Claim Submissions

<table>
<thead>
<tr>
<th>Event Description</th>
<th>Open Date</th>
<th>Close Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Quarter MAC Financials</td>
<td>02/15/2016</td>
<td>04/01/2016</td>
</tr>
<tr>
<td>2nd Quarter MAC Financials</td>
<td>05/23/2016</td>
<td>07/08/2016</td>
</tr>
<tr>
<td>3rd Quarter MAC Financials</td>
<td>08/15/2016</td>
<td>09/30/2016</td>
</tr>
<tr>
<td>4th Quarter MAC Financials</td>
<td>11/21/2016</td>
<td>01/06/2017</td>
</tr>
</tbody>
</table>

All important information, notices, claim due dates, etc., can be found on the following website:

- [http://www.hhsc.state.tx.us/rad/mac/eci-mac.shtml](http://www.hhsc.state.tx.us/rad/mac/eci-mac.shtml)
- [http://www.hhsc.state.tx.us/rad/mac/mhmr-mac.shtml](http://www.hhsc.state.tx.us/rad/mac/mhmr-mac.shtml)

But also look on the STAIRS home page for updates and all the same information.
Important Reminders for the Fairbanks System

- Passwords will not change year to year.
- If you forget your password, you can reset it at the log-in screen.
- Fairbanks can send log-in information to the email you provided.
- You will be able to access historical data.
- Messages (Warnings) are just for your reference. They are highlighting areas where there may be an issue.
- All reference materials are linked on the Fairbanks website.
- If you have any questions regarding technical support, please call Fairbanks support line: 1-888-321-1225.
Entities are responsible for ensuring that financial training requirements are met so that claims can be processed by HHSC.

- Financial Contacts **must** be trained. The MAC program recommends a minimum of two (2) people trained in MAC Financials every year.

- On your MAC Financials, if you notice a high variance between quarters on costs and/or number of providers, please feel free to submit variance explanations or supporting documents with the QSI. This will also assist HHSC in the Desk Review process.

- Note that within the web-based system upon entering financial data the system will have internal “edits” based on variances seen from the previous quarter. At that time, the system will ask you for a brief explanation of the factors that contributed to the variance.
Allowing E-mail Messages

- Communication is managed predominantly via e-mail, i.e.
  - RMTS moment notifications and follow-ups
  - Participant list updates
  - Compliance follow-ups
  - MAC Financial notifications and follow-ups

- Therefore, it is critical that your entities authorize your e-mail system to accept emails from Fairbanks.

- Confirm with your IT staff to make sure that e-mails with @fairbanksllc.com and @hhsc.state.tx.us can pass through firewalls and spam filters.
Contacts

Medicaid Administrative Claiming – (512) 462-6200 – MAC@hhsc.state.tx.us
Dario Avila - Team Lead
Serena Holster

Random Moment Time Study – (512) 490-3194 – TimeStudy@hhsc.state.tx.us
Beverly Tackett – Team Lead
Alex Young

Cost Report System & Website Questions – info@fairbanksllc.com
Fairbanks Hotline: (888) 321-1225

Websites:
Medicaid Administrative Claiming
http://www.hhsc.state.tx.us/rad/mac/eci-mac.shtml
http://www.hhsc.state.tx.us/rad/mac/mhmr-mac.shtml

Random Moment Time Study
http://www.hhsc.state.tx.us/rad/time-study/index.shtml