

**Birth to Three Medicaid Cost
Report.....August 2015
By DSS Reimbursement and CON**





Birth to Three Medicaid Modernization

- Why is this change being made?
- Requirements of CMS
- Birth to Three Cost Report

Why is this change being made?

- The State received a “companion letter” from CMS in February 2011 which noted that the Medicaid State Plan for Birth to Three services is not consistent with Medicaid statutory and regulatory requirements.
- This is due to the current bundled payment that is not adequately supported by data.
- The State was told to reconstruct the Medicaid rates to document that the rates are “economic and efficient” [S.S.A. 1902 (a)(30)(A)].
- Overall program funding is maintained.

Medicaid State Plan

- **Medicaid State Plan:** A written plan between a State and the Federal Government that outlines Medicaid eligibility standards, provider requirements, payment methods, and health benefits packages.
- A Medicaid State Plan is submitted by each State and approved by the Centers for Medicare and Medicaid Services (CMS).
- State Plan includes Coverage pages and Reimbursement pages. Coverage pages detail qualified providers and allowable services. Reimbursement pages detail reimbursement methodology.

Requirements of CMS

- Fee for Service payments are preferred
- Bundled Payments are allowed, provided the following **required** documentation is collected on an on-going basis.
- **Required** documentation to support bundled payments (for each service provided):
 - Date of service
 - Name of recipient
 - Medicaid ID
 - Name of provider agency and **person providing service**
 - Nature, extent, or units of service, and
 - Place of service

Requirements of CMS, cont'd

- Medicaid reimburses for medically necessary services, per Social Security Act 1905(a)(13)(c), as outlined in the approved State Plan.
- Medically necessary services does not include educational services. *These would be OEC funded.*
- Medically necessary services typically includes, but is not limited to:
 - Occupational Therapy
 - Physical Therapy
 - Speech and Language Therapy
 - Behavioral Health Therapy

Purpose of Birth to Three Cost Report

- Cost Report will NOT calculate a “rate”.
- Cost Report will document cost components of Birth to Three program, including:
 - Personnel costs (salaries and fringe benefits)
 - Medically required program supplies
 - Administrative costs necessary to support services
- Cost Report details, along with SPIDER utilization data, will be analyzed in development of rate structure.
- Cost and Utilization data will be used to develop CMS approved reimbursement system, with proper level of detail on services provided and utilization.

Birth to Three Cost Report

- ***SFY 2014 Cost Report is due October 15, 2015 (updated)***. The Cost Report and Instruction Manual will be emailed by August 14, 2015.
- Personnel and contracted services are most important cost component.
 - For all provider staff in the Birth to Three programs, it is essential to include their title or license type in the Personnel Schedule in the Cost Report.
 - If a staff member with an administrative title provides any direct contact with the children, please notate on the Personnel Schedule or the Narrative what their direct contact role is. Absent this detail, the costs may be removed during desk review.

Birth to Three Cost Report, cont'd

- Provider Data
- Program Listing
- Expense Schedule – Birth to Three and Non-Birth to Three
- Income Schedule
- Schedule A, Related Parties
- Schedule B, Administrative & General
- Budget, Actual vs Contracted Schedule
- Personnel Schedule
- Narrative
- Census Detail

Provider Data

Department of Social Services/Office of Early Childhood Cost Report for Birth to Three Programs	
Cost Report Year:	<input type="text" value=""/>
Page 1	
Name of Agency:	XYZ Provider
Report for year beginning:	<input type="text" value=""/>
Report for year ending:	<input type="text" value=""/>
Administrative Address:	<input type="text" value=""/>
Tax Identification Number:	<input type="text" value=""/>
Type of Ownership	<input type="radio"/> Sole Proprietorship <input type="radio"/> Partnership <input type="radio"/> For-Profit Corp. <input type="radio"/> Non-profit Corp. <input type="radio"/> Other
Is organization tax-exempt?	<input type="text" value=""/>

Preparer's Certification

I/We have prepared and reviewed this report and are familiar with the applicable regulations governing its preparation. The data contained in this report is in agreement with the books and records of the Agency.

Preparer (Please Print)	<input type="text" value=""/>
Signature of Preparer	<input type="text" value=""/>
Date signed	<input type="text" value=""/>
Title	<input type="text" value=""/>
Phone Number	<input type="text" value=""/>
Email Address	<input type="text" value=""/>
Address	<input type="text" value=""/>

Certification

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying report and supporting schedules for the above named provider for the period indicated above, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached Cost Report in accordance with the Reporting Requirements of the Office of Early Childhood for the year ended as specified above.

I have reviewed the Report and hereby certify that the information provided is true and correct to the best of my knowledge. All supporting records for the expenses recorded have been retained and will be made available to the OEC upon request.

Signed (Executive Director)	Date:
Signed (Owner)	Date:

Program Listing

	A	B	C	D
1	Program Listing		XYZ Provider	
2		Name of program	Location	Cost Center #
3	Program 1	Program 1		
4	Program 2	Program 2		
5	Program 3	Non-Birth to 3		
6	Program 4			
7	Program 5			
8	Program 6			
9	Program 7			
10	Program 8			
11	Program 9			
12	Program 10			
13	Program 11			
14	Program 12			
15	Program 13			
16	Program 14			
17	Program 15			
18				

Expense Schedule

	A	B	C	D	E	F	G	H	I
1	Expense Schedule								page 3
2					XYZ Provider				
3						TOTAL	Program 1	Program 2	Non-Birth to 3
4					Salary and Wage Expense				
7	3				Direct Care of Clients	\$0			
8	4				Non-direct Care of Clients	\$0			
9	5				Total Salary and Wage Expense	\$0	\$0	\$0	\$0
10									
11					Salary and Wage FTEs				
14	8				Direct Care of Clients	0.00			
15	9				Non-Direct Care of Clients	0.00			
16	10				Total Salary and Wage FTEs	0.00	0.00	0.00	0.00
17									
18					Fringe Benefit Expense				
19	11				Total Fringe Benefit Expense	\$0	\$0	\$0	\$0
20									
21					Direct Operating Expense				
22	12				Rental Payments	\$0			
23	13				Heat, Light & Water	\$0			
24	14				Maintenance	\$0			
25	15				Depreciation	\$0			
26	16				Telecommunications	\$0			
27	17				Office Supplies / Postage	\$0			
28	18				Administrative Management Services	\$0			
29	19				Third Party Billing Contractual Services	\$0			
30	19a				Contractual Services (non direct)	\$0			
31	20				Taxes	\$0			
32	21				Professional Liability Insurance	\$0			
33	22				Property and Other Insurance	\$0			
34	23				Interest Expense: Building, Land Improvement and Non-Moveable Equipment Interest Expense	\$0			
35	24				Interest Expense: Other	\$0			
36	25				Legal	\$0			
37	26				Accounting and Auditing	\$0			
38	27				Staff Travel	\$0			
39	28				Advertising	\$0			
40	29				Education & Training	\$0			
41	30				Other General Expenses	\$0			
42					Direct Client Care Expenses				
43	31				Contracted Medical Screening	\$0			
44	32				Contracted Assistive Technology Assessment	\$0			
45	33				Contracted Vision Service Misc	\$0			
46	34				Contracted Physical Therapy Eval	\$0			
47	35				Contracted Evaluation Speech, Language	\$0			
48	36				Contracted Treatment Speech, Language	\$0			
49	37				Contracted Psychological Testing	\$0			
50	38				Contracted RN Services	\$0			
51	39				Contracted LPN/LVN Services	\$0			
52	40				Contracted Family Psychotherapy	\$0			
53	41				Contracted Occupational Therapy Evaluation	\$0			
54	42				Contracted OT/PT Treatment	\$0			
55	43				Contracted Counseling Services	\$0			
56	44				Contracted Nutritional Services	\$0			
57	45				Contracted Teachers	\$0			
58	46				Contracted Other	\$0			
59	47				Contracted Other	\$0			
60	48				Other (Direct client care costs)	\$0			
61	49				Total Direct Operating Expense	\$0	\$0	\$0	\$0
62									
63	50				Administrative and General (Contractual)	\$0	\$0	\$0	\$0

Income Schedule

	A	B	C	D	E	F	G	H	I	
1	Income Schedule									page 4
2	XYZ Provider									
3	TOTAL						Program 1	Program 2	Non-Birth to 3	
4	1a	Fees Paid by Clients (Service)				\$0				
5	1b	Total Fees Paid by Clients				\$0	\$0	\$0	\$0	
6										
7	Third Party Fee for Service Revenue (Net)									
8	2	Medicaid payments				\$0	\$0	\$0	\$0	
9	3	Private insurance payments				\$0	\$0	\$0	\$0	
10	4	Other FFS payments				\$0	\$0	\$0	\$0	
11	5	Total Fee for Service Revenue				\$0	\$0	\$0	\$0	
12										
13	Contract Revenue									
14	6	DDS/OEC Contract Revenue				\$0	\$0	\$0	\$0	
15	7	List as needed				\$0	\$0	\$0	\$0	
16	8	List as needed				\$0	\$0	\$0	\$0	
17	9	List as needed				\$0	\$0	\$0	\$0	
18	10	List as needed				\$0	\$0	\$0	\$0	
19	11	List as needed				\$0	\$0	\$0	\$0	
20	12	List as needed				\$0	\$0	\$0	\$0	
21	13	List as needed				\$0	\$0	\$0	\$0	
22	14	List as needed				\$0	\$0	\$0	\$0	
23	15	List as needed				\$0	\$0	\$0	\$0	
24	16	Total Contract Revenue				\$0	\$0	\$0	\$0	
25										
26	Grant Revenue									
27	17	Direct Federal Grant payments				\$0	\$0	\$0	\$0	
28	18	Private grant payments				\$0	\$0	\$0	\$0	
29	19	Other State Agency Grants				\$0	\$0	\$0	\$0	
30	20	Other grant revenue				\$0	\$0	\$0	\$0	
31	21	Other grant revenue				\$0	\$0	\$0	\$0	
32	22	Other grant revenue				\$0	\$0	\$0	\$0	
33	23	Total Grant Revenue				\$0	\$0	\$0	\$0	
34										
35	24	Other Revenue (Net)				\$0	\$0	\$0	\$0	
36										
37	25	Grand Total Revenue				\$0	\$0	\$0	\$0	
38										
39	Grand Total Expense (exp tab line 52)						\$0	edit check		
40										
41	Grand Total Revenue minus Expense						\$0	edit check OK		
42										

Related Parties, Schedule A

	A	B	C	D	E	F
1	Related Parties	XYZ Provider				Schedule A
2	Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No					
3						
4	Name of Related Individual or Company	Address	Description of Goods / Services Provided	Indicate where costs are claimed in this report: Include program name, page # & line #	Cost reported in this report	Actual cost to the related party
5						
6						
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24						
25						
26						

Ready | Cover | Programs | Expense | Income | Schedule A | Schedule B | Budget | PERSONNEL SCHEDULE | Narrative |

Admin & General, Schedule B

	A	B	C	D	E	F	G	H	I	
1	Administrative and General					Schedule B, page 1				
2	XYZ Provider									
3					TOTAL	Program 1	Program 2	Non-Birth to 3		
4		Salary and Wage Expense								
5	1	Administrative and General			\$0					
6	2	Total Salary and Wage Expense			\$0	\$0	\$0	\$0		
7										
8		Salary and Wage FTEs								
9	3	Owners / Administrative / Executive Directors			0.00					
13	4	Total Salary and Wage FTEs			0.00	0.00	0.00	0.00		
14										
15		Fringe Benefit Expense								
16	5	Total Fringe Benefit Expense			\$0					
17										
18		Operating Expense								
19	6	Rental Payments			\$0					
20	7	Heat, Light & Water			\$0					
21	8	Maintenance			\$0					
22	9	Depreciation			\$0					
23	10	Telecommunications			\$0					
24	11	Office Supplies / Postage			\$0					
25	12	Administrative Management Services			\$0					
26	13	Third Party Billing Contractual Services			\$0					
27	14	Taxes			\$0					
28	15	Professional Liability Insurance			\$0					
29	16	Property and other Insurance			\$0					
30	17	and Non-Moveable Equipment Interest Expense			\$0					
31	18	Interest Expense: Other			\$0					
32	19	Legal			\$0					
33	20	Accounting and Auditing			\$0					
34	21	Staff Travel			\$0					
35	22	Advertising			\$0					
36	23	Education & Training			\$0					
37	24	Other General Expenses			\$0					
38		Client Care								
39	25	use as necessary			\$0					
40	26	use as necessary			\$0					
41	27	use as necessary			\$0					
42	28	use as necessary			\$0					
43	29	use as necessary			\$0					
44	30	use as necessary			\$0					
45	31	Total Operating Expenditures			\$0	\$0	\$0	\$0		
46	32									
47	33	Other Expenditures			\$0					
48										
49	34	Total Administrative and General			\$0	\$0	\$0	\$0		
50										
51	Error checking:		Salary and Wage Section:		OK					
52			Operating Expense Section:		OK					
53										
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Budget, Actual vs Contracted

	A	B	C	D	E	F	G	H	
1	Actual vs. Contracted (line item detail)								Budg
3	XYZ Provider					Program 1	Program 2	Non-Birth to 3	
4	Contracted Expenditures								
5	1	Salary and Wage Expense				\$0	\$0	\$0	
6	2	Fringe Benefit Expense				\$0	\$0	\$0	
7	3	Direct Operating Expense				\$0	\$0	\$0	
8	4	Administrative and General				\$0	\$0	\$0	
9	5	Other Expenditures				\$0	\$0	\$0	
10	6	Total Contracted Expenditures				\$0	\$0	\$0	
11	Contracted Income								
12	7	OEC Birth to 3 Contract				\$0	\$0	\$0	
13	8	Client/Participant Fees				\$0	\$0	\$0	
14	9	Medicaid				\$0	\$0	\$0	
15	10	Other State Agencies				\$0	\$0	\$0	
16	11	Other				\$0	\$0	\$0	
17	12	Total Budgeted Income				\$0	\$0	\$0	
18									
19	Actual Expenditures								
20	13	Salary and Wage Expense (pg 3, #5)				\$0	\$0	\$0	
21	14	Fringe Benefit Expense (pg 3, #11)				\$0	\$0	\$0	
22	15	Direct Operating Expense (pg 3, #49)				\$0	\$0	\$0	
23	16	Administrative and General (pg 3, #50)				\$0	\$0	\$0	
24	17	Other Expenditures (pg 3, #52)				\$0	\$0	\$0	
25	18	Total Expenditures				\$0	\$0	\$0	
26	Actual Income								
27	19	Total Contract Revenue				\$0	\$0	\$0	
28	20	Client/Participant Fees (pg 4, #1b)				\$0	\$0	\$0	
29	21	Medicaid (pg 4, #2)				\$0	\$0	\$0	
30	22	Other State Agency Grants				\$0	\$0	\$0	
31	23	Other (pg 4, #3 + #4 + #17 + #18 + #20-22 + #24)				\$0	\$0	\$0	
32	24	Total Income				\$0	\$0	\$0	
33									
34	Expenditure Variance								
35	25	Salary and Wage Expense				\$0	\$0	\$0	
36	26	Fringe Benefit Expense				\$0	\$0	\$0	
37	27	Direct Operating Expense				\$0	\$0	\$0	
38	28	Administrative and General				\$0	\$0	\$0	
39	29	Other Expenditures				\$0	\$0	\$0	
40	30	Total Expenditure Variance				\$0	\$0	\$0	
41	31	Income Variance							
42	32	OEC Birth to 3 Contract/Contract Revenue				\$0	\$0	\$0	
43	33	Client/Participant Fees				\$0	\$0	\$0	
44	34	Medicaid				\$0	\$0	\$0	
45	35	Other State Agencies				\$0	\$0	\$0	
46	36	Other				\$0	\$0	\$0	
47	36	Total Income Variance				\$0	\$0	\$0	
48									
49	37	Actual Total Income minus Actual Total Expense				\$0	\$0	\$0	
50									
51	Grand Total (surplus/deficit)					\$0			
52									
53									
54									
55									
56									
57									
58									

Personnel Schedule

	A	B	C	D	E	F	G	H	I	J	K	L	AK	AL	AM
1	Agency Name: XYZ Provider														
2															
3															
4							Program/Cost Center								
5	Program Name						Program 1		Program 2		Non-Birth to 3				
6															
7	Last Name	First Name	Position	Degree/ License	Actual Rate Per Hour	Total Hours Per Week	% of Direct Client Care	Actual Wages	% of Direct Client Care	Actual Wages	% of Direct Client Care	Actual Wages	Subtotal of Actual Wages	Actual Administrative and General	Total Actual Salary
8							0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	-	\$ -	\$ -	
9							0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	-	\$ -	\$ -	
10							0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	-	\$ -	\$ -	
11							0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	-	\$ -	\$ -	
12							0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	-	\$ -	\$ -	
111	Other Personnel Costs						0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	0%: \$ -	-	\$ -	\$ -	
112	Totals							\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
113	Edit check to Expense Line 5 / Schedule B Line 2							\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
114															
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141															
142															
143															

Census Detail

	A	B	C	D	E	F	G	H
1								
2	XYZ Provider							
3								
4								
5								
6		# of children						
7	Please report unduplicated client count for Fiscal Year							
8	ending June 30, 2014							
9								
10								
11								
12	NOT FOR USE FOR FY14 DATA:							
13								
14	Description of Service	Procedure Code	Medicaid Units	Non-Medicaid/ Other Units				
15	Medical Screening	T1023						
16	Assistive Technology Assessment	97755						
17	Vision Service Misc	V2799						
18	Physical Therapy Eval	97001						
19	Evaluation Speech, Language	92506						
20	Treatment Speech, Language	92507						
21	Psychological Testing	96101						
22	RN Services	T1002						
23	LPN/LVN Services	T1003						
24	Family Psychotherapy	90847						
25	Occupational Therapy Evaluation	97003						
26	Speech, sound, language comprehension with eval of speech production	92523						
27								
28								
29								
30								
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41								

The screenshot shows a web browser window with the URL <http://www.ct.gov/dss/cwp/view.asp?a=4763&q=569056>. The browser's address bar and menu bar are visible. The website header includes the "ct.gov State of Connecticut" logo, the Governor's name "Governor Dannel P. Malloy", and a search bar. The main content area features the "Connecticut Department of Social Services" logo with the tagline "Making a Difference" and the title "DEPARTMENT OF SOCIAL SERVICES". A navigation menu contains links for "Home", "About Us", "Press Room", "Forms", and "Contact Us". Below this is a secondary menu with "CLIENTS/APPLICANTS", "PROGRAMS & SERVICES", "PARTNERS/VENDORS", "FIELD OFFICES", and "PUBLICATIONS". The main heading is "Birth to Three". The text explains that the Office of Early Childhood (OEC) administers the Birth to Three system and provides a link for more information. It also states that the Department of Social Services is the single State agency responsible for administering all Connecticut Medical Assistance Programs. A "Please Note" section highlights a "Birth to Three Cost Report Seminar" on August 12th in Hartford. A registration notice for E-Alerts is also present. The page footer includes the address "55 Farmington Avenue, Hartford, CT 06105-3730", navigation links, and a copyright notice for 2002-2015.

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Birth to Three

The Office of Early Childhood (OEC) administers the Connecticut Birth to Three system. For in-depth details on programs, services, and eligibility regarding Birth to Three, please [follow this link](#) to the OEC website for more information.

The Department of Social Services is the single State agency responsible for administering all Connecticut Medical Assistance Programs. The Department also oversees adherence to the Medicaid requirements and execution of all programs including Birth to Three.

Please Note: There will be a Birth to Three Cost Report Seminar hosted on **August 12th** at the DSS Central Office in Hartford. Please [follow this link](#) to R.S.V.P. by the closing date for inclusion into this first-ever seminar.

Did you know you can receive automatic email notifications when new information is posted to this page? If you would like to receive an E-Alert, please click on the "Register" link below. Complete the registration form and select the checkbox "Yes, please list the E-Alerts available for this site". You will then be able to select which E-Alerts you would like to receive. You can update your E-Alerts at any time by logging into your profile.

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DSS Birth to Three Website will have all pertinent updates to the changes in the Medicaid Birth to Three program. Cost Report, Instructions Manual, and today's presentation will be posted shortly. <http://www.ct.gov/dss/cwp/view.asp?a=4763&q=569056>

Next Steps:

- Issuance of Cost Reports ~ 8/14/15
- Submission of Cost Reports ~ 10/15/15
(updated)
- Desk Review of Cost Report submission,
Requests for Additional Information as
needed.
- Draft SPA Coverage pages.
- Review Cost Report and utilization data to
develop proper reimbursement methodology.
- Draft SPA Reimbursement pages.



Questions or comments?